REPORT

FROM THE

COMMITTEE

Appointed to enquire into the Regulations which govern the

DRAWBACKS AND COUNTERVAILING DUTIES

ON THE

Importation *and* Exportation *of* Spirits,

THE MANUFACTURE OF

GREAT BRITAIN, OR IRELAND,

from one Country to the other respectively.

Ordered, by The House of Commons, *to be printed,*
9th & 30th May 1809.

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THE REPORT, AND RESOLUTIONS - - - - - - - - pp. 3 to 6.

MINUTES OF EVIDENCE, and ACCOUNTS - - - - - pp. 9, &c.

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THE COMMITTEE, appointed to enquire into the Regulations which govern the Drawbacks and Countervailing Duties on the Importation and Exportation of SPIRITS, the Manufacture of *Great Britain*, or *Ireland*, from one Country to the other reſpectively; and alſo, what Alterations it may be expedient to make in reſpect of the ſame, in order to place the Intercourſe between England and Ireland, and Scotland and Ireland, reſpectively, in the article of Spirits, upon thoſe terms of reciprocity, which are required under the Articles of Union between Great Britain and Ireland; and to report the ſame, with Their obſervations and opinion thereupon, from time to time, to The Houſe: And who were empowered to report the MINUTES of Evidence taken before Them;—

HAVING, in conſequence of their inſtructions entered on the enquiry, commenced by referring to the proviſions and ſchedules of the Act of Union itſelf; and having ſubſequently examined many perſons, well acquainted with the ſubject, have agreed to the following REPORT;—viz.

IT appears, that the total duty on corn ſpirits in each country, being compounded of the duty on the ſpirit itſelf, and that on the proportion of malt uſed in the manufacture, the drawbacks and countervailing duties on export and import from one to the other reſpectively, were ſettled according to that principle, and now ſtand as follows:

The duty on ſpirit made in England is levied on the waſh at 1*s.* 4½*d.* per gallon; of this 100 gallons are calculated to produce about nineteen gallons of ſpirit at one to ten over hydrometer proof,* which is therefore on the ſpirit per gallon - - - - - - 7*s.* 3*d.*

to which is to be added the malt duty, calculated upon an eſtimate that ſeven quarters of malt, on which the duty is £. 1. 14. 8. per quarter, are uſed in the production of one tun or 252 gallons of ſpirit at the ſame ſtrength, or per gallon, about - - - - - - - 0 11½

making the total eſtimated charge on each gallon, - 8 2½

which is therefore the ſum drawn back on exportation to Ireland, and the ſame amount is paid as countervailing duty on Iriſh ſpirits when imported into Great Britain, reckoned at the ſtrength of one to ten as above mentioned, with a proportionate increaſe of duty for any higher degree of ſtrength.

In Ireland, a duty is paid on ſpirits of, per gallon, - 4*s.* 0*d.*
without any regard to the ſtrength, and a further duty of - 1*s.* 8*d.*
on each gallon, ſubject to an equal credit againſt the ſaid duty
in proportion to the quantity of malt uſed, upon a calculation
of one barrel of malt to ſix gallons of ſpirits, making together 5*s.* 8*d.*

which is therefore the drawback on export to Great Britain, and the countervailing duty on Britiſh ſpirits exported thither. But ſoon after the Union took place, it was diſcovered, that from inaccurate computations with reſpect to the allowance in the countervailing duties and drawbacks, in

* Note.—Proof Spirit is eſtimated to conſiſt of equal parts of alcohol and water, one to ten above proof is therefore Spirit of a ſtrength which will admit the addition of a quantity of water equal to one-tenth of the whole mixture, to reduce it to the above ſtandard.

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in conſideration of the malt uſed, conſiderable advantages were given to the Iriſh diſtillers in the Engliſh market; at the ſame time, that by theſe, and by the effect of internal regulations in Ireland, the Engliſh diſtiller has no correſponding inducement to ſend his ſpirits to that country; added to this, the Iriſh duties on ſpirits being levied without any ſtandard for ſtrength, a facility was afforded to the exporters to receive a drawback on a much larger quantity than had paid duty; and yet further ſources of profit, although indefinite and unallowed, were to be found in the then imperfect ſtate of the collection of the revenue in Ireland.

The internal ſpirit duty in Scotland is levied partly on the waſh, partly on the ſpirit itſelf, and the remainder by a licence duty on the ſtills, amounting in the whole to, per gallon, (at the ſtrength of one to ten) 5*s*. 1½*d*.

To which being added (as in the other caſes) the duty on the malt uſed, eſtimated at 10*d*. - - - - - - 0*s*. 10*d*.

A total is produced of, per gallon - - - - - 5*s*. 11½*d*.

which therefore is the whole ſum which ought to have been drawn back on exportation to Ireland. But on examining the Act of Union, the diſtillers of Scotland diſcovered that in the ſchedule no diſtinction had been taken between ſpirits exported to Ireland from England, and from Scotland, and therefore that their ſpirits were entitled on exportation to receive the whole drawback as Britiſh ſpirits, amounting now to 8*s*. 2½*d*.; this difference therefore of 2*s*. 3*d*. operated injuriouſly to the manufacturer in Ireland, and to the revenue of Great Britain from which the exceſs was taken. In this ſtate of things the neceſſity of applying a remedy became obvious, and it having appeared to The Houſe expedient to inſtruct Your Committee to direct their attention to the inequalities previouſly complained of as affecting the trade between England and Ireland, they have accordingly entered into that part of the ſubject.

In the execution of their duty, however, Your Committee have been aware not only of its importance as affecting two great manufactures, and the revenue ariſing from them, but alſo of its delicacy, as involving diſcuſſions of the principle of that ſolemn compact by which the two kingdoms were united under one Legislature: Your Committee fully feel their obligation to regard the ſpirit of that Act as inviolable, and not to recommend any meaſures which can be fairly conſtrued as infringing thereon; and that no alteration ſhould be attempted even in the letter of the Act, but for the ſake of explaining ſome ambiguity, or of carrying into full and complete effect its beneficial purpoſe of eſtabliſhing a real and ſubſtantial reciprocity of commercial advantages. But where this object clearly appears to have been fruſtrated, whether by error or inadvertence, they cannot but think that in endeavouring to ſuggeſt remedies, they are in truth ſo far from attempting to impair the Union, that they ought to be regarded as contributing to its confirmation and ſupport. Your Committee are at the ſame time decidedly of opinion that each country ſhould be left in full poſſeſſion of its peculiar natural, local or incidental advantages, not created by regulation; and that Legislative interference ſhould be confined to the correction of thoſe inequalities which it may itſelf have occaſioned.

With theſe views, Your Committee think it incumbent on them, as the firſt ſtep, to point out the abſolute neceſſity of eſtabliſhing one uniform rate of ſtrength, according to which the duty on ſpirits in every part of the United Kingdom ſhould be computed; and they recommend the adoption of that at preſent exiſting in Great Britain, (viz. one to ten over hydrometer proof) as ſuch uniformity of computation will be attended with obvious advantages: without ſuch a ſtandard, certainty or accuracy

in

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in the collection of the internal duties is utterly unattainable; opportunities for fraud are perpetually preſenting themſelves; nor can the external intercourſe be carried on either with ſafety to the revenue of the country exporting, or juſtice to that to which the exportation may be made.

Proceeding to inquire into the indirect charges on the manufacture cauſed by internal regulations, Your Committee have aſcertained their exiſtence, but the variance of opinion, occaſioned by the conflict of rival intereſts, has thrown much confuſion on this part of the ſubject; nor are they able with complete confidence to preſent any certain concluſions. The Plan, which Your Committee propoſe as the moſt practicable and convenient, is, to confine the intercourſe in ſpirits between the different parts of the United Kingdom reſpectively, to thoſe which ſhall have been made ſolely for ſuch export in diſtilleries not working for Home Conſumption at the ſame time, nor for a further time to be limited; and that all ſuch ſpirits ſhall be warehouſed without payment of duty, being made up to the degree of ſtrength at which they may be legally imported into the country for which they are diſtilled, and ſhall be exported from ſuch warehouſes only; by theſe means the difficulties will be avoided which would attend an attempt to equalize the reſpective advantages and diſadvantages reſulting from three ſyſtems of management and regulation ſo widely differing, and the ſtill greater inconveniences which might be produced by introducing, by Legislative authority, an uniform ſyſtem of regulation and management throughout the different parts of the United Kingdom. Your Committee are further encouraged to recommend this Plan, from the experience of the benefits reſulting from the adoption of regulations nearly ſimilar which have been eſtabliſhed in the intercourſe in ſpirits between England and Scotland.

In concurrence with this meaſure, it appears expedient alſo to recommend ſome alteration in the Drawbacks and Countervailing Duties on malt, with the view of approximating them more nearly to the quantities of that article actually conſumed; aſſuming that the credit to be given to the diſtiller in the different parts of the United Kingdom on account of the malt uſed in the manufacture, ſhould be calculated on the ſame quantity of ſpirits being produced at an uniform degree of ſtrength, and by the rate of the malt duty, without reference to any ſuppoſed difference in the quality of the malt.

It is aſſerted, and it is reaſonable to believe, that the proportions in which this article is uſed in the three parts of the United Kingdom, vary according to the different regulations impoſed by law on the Diſtiller, and conſequently that perfect equality of charge cannot be attained without allowing for theſe; but as Your Committee fear that they have not been able to inveſtigate this point with that preciſion which would juſtify them in fixing the different proportions, they have thought it right wholly to omit theſe conſiderations, and to govern the propoſed changes by the difference of duty only.

Your Committee having thus explained the outline, forbear to enter further into detail, but refer to their RESOLUTIONS; and to the APPENDIX, in which the Evidence and Accounts are ſubmitted to the Houſe: They are far from imagining that on a ſubject ſo complicated, they ſhould have been able to obviate every difficulty, or to anticipate every objection; but they hope that the opinions which they have given may lead to meaſures calculated to remove the grievances which have on both ſides been complained of, and to eſtabliſh for the future a more equitable intercourſe, without being liable to the imputation of affecting, in any real or eſſential point, that important ſettlement which it is the furtheſt from their wiſhes to diſturb.

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1. *Reſolved*, That it is the opinion of this Committee, That the duty on ſpirits made in England, Scotland, and Ireland, for Home Conſumption, ſhould be computed upon an uniform rate of ſtrength, viz. one to ten over proof; to be aſcertained by hydrometers of ſimilar conſtruction; and that ſpirits manufactured for exportation from either country to the other ſhould be made up to and received at the ſtrength at which ſpirits manufactured for Home Conſumption in the country to which the ſame may be ſo exported, may legally be carried by permit, but the countervailing Duty ſhall be charged thereon according to the ſaid rate of ſtrength of one to ten over proof.

2. *Reſolved*, That it is the opinion of this Committee, That under the different circumſtances of the three parts of the United Kingdom, in reference to this ſubject, it is expedient to leave to each its own mode of manufacture and method of collecting the Revenue, as far as relates to Home Conſumption, liable to ſuch alteration as the Legislature may at any future time ſee fit to adopt.

3. *Reſolved*, That it is the opinion of this Committee, That it is adviſable, for the advantage of the revenue and the intereſt of the fair trader, that no ſpirits ſhould be exported from Great Britain to Ireland, or from Ireland to Great Britain, which ſhall not have been made ſolely for ſuch export, in diſtilleries not working for Home Conſumption at the ſame time, nor for a further time to be limited; and that all ſuch ſpirits ſhall be warehouſed without payment of Duty, having been previouſly made up to the degree of ſtrength at which they may be legally imported into the country for which they are diſtilled; and ſhall be exported from ſuch warehouſes only.

4. *Reſolved*, That it is the opinion of this Committee, That the proportion of malt uſed in the manufacture of ſpirits, be in future aſſumed to be one-half of the raw corn, or one-third of the whole mixture, in each part of the United Kingdom; and that the Drawbacks and Countervailing Duties to be received and paid on Importation and Exportation reſpectively, from each to the other, be therefore calculated on the above proportions, which on the preſent rates of duty will, allowing for immaterial fractions, ſtand as follows;—In England, the duty on malt being 34*s.* 8*d.* per quarter, aſſuming (as admitted) that fourteen quarters of corn are neceſſary on an average for the production of 252 gallons, or one tun of ſpirit, of which one-third is to be taken as malt, the duty on each gallon will be nearly 8*d.* which will therefore be the meaſure of the Drawback and countervailing Duty for England, on account of malt:—The duty on malt in Scotland being 29*s.* 8*d.* per quarter, the duty thereby left on the ſpirit, calculated on the ſame principles, amounts to about 6½*d.* which will therefore be the meaſure of its Drawback on exportation to Ireland; and with reſpect to the countervailing Duty from Ireland into Scotland, that it ſhould be the ſame as on ſpirits exported from England to Scotland, viz. 6*s.* 8*d.* allowing for the Engliſh malt duty not being drawn back.—The duty on malt in Ireland being 10*s.* per barrel, the duty thereby left on the ſpirit, calculated on the ſame principles, amounts to 4*d.* which will therefore be the meaſure of its Drawback and countervailing Duty, on the ſame account, between England and Ireland: Provided, that if the ſpirits exported from Ireland to Scotland ſhall have been made in Ireland, under ſimilar regulations as thoſe to which ſpirits made in Scotland for Home Conſumption are ſubject, the countervailing Duty in Scotland ſhall then be no more than is paid in Scotland on ſpirits ſo made for Home Conſumption.

APPENDIX.

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APPENDIX.

MINUTES OF EVIDENCE

Taken before

The COMMITTEE upon Drawbacks and Duties on SPIRITS;

ALSO,

ACCOUNTS,

Which have been laid before Them.

Ordered, by The House of Commons, *to be printed,*
9th May 1809.

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Mr. Joſeph Benwell - - - - - - - pp. 1. 80
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Mr. William Aitchiſon - - - - - - pp. 20. 47. 105
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ACCOUNTS - - - - - - - pp. 111, &c.

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MINUTES of EVIDENCE

Taken before The COMMITTEE, appointed to enquire into the Regulations which govern the Drawbacks and Countervailing Duties on the Importation and Exportation of SPIRITS, the Manufacture of *Great Britain* or *Ireland*, from one Country to the other reſpectively; and alſo, what Alterations it may be expedient to make in reſpect of the ſame, in order to place the Intercourſe between *England* & *Ireland*, and *Scotland* & *Ireland*, reſpectively, in the article of Spirits upon thoſe terms of reciprocity, which are required under the Articles of Union between *Great Britain* and *Ireland*; and to Report the ſame, with their obſervations and opinion thereupon, from time to time, to The Houſe: And who were empowered to Report the MINUTES of the Evidence taken before Them.

Martis, 28° *die Martii* 1809.

Lord BINNING in the Chair.

Ordered,

THAT Mr. BENWELL do attend this Committee upon Thurſday the 13th day of April next; and bring with him an Anſwer to the following Queſtion.

BINNING, Chairman.

YOU are deſired to ſtate to the Committee,—In what manner, and to what extent (if any) the Regulations of Revenue, which are enforced by law, in the manufacture of Spirits in England, and in the Export of the ſame to Ireland (and to which the Manufacturers and Exporters of the latter country are not liable) operate indirectly as a charge upon ſuch Spirits as may be made in England for Exportation to Ireland; and what alterations you conceive would be neceſſary in the proviſions of law under which Spirits are manufactured in either country for Exportation to the other, ſo far as relates to reſtrictive internal regulations operating indirectly as a charge upon the manufacture of ſuch Spirits in either country, or to exiſting Drawbacks and countervailing Duties, or otherwiſe; in order to place the intercourſe in Spirits between England and Ireland upon thoſe terms of reciprocity which are required by the Act of Union; and alſo, whether the confining the intercourſe in Spirits between Great Britain and Ireland to ſuch Spirits as ſhall have been previouſly diſtilled for Export, and lodged in Warehouſe, and Exported from thence without payment of any Duty on the Spirit, will not materially tend to the ſame object?

Jovis, 13° *die Aprilis* 1809: Lord BINNING in the Chair.—Mr. Benwell attending, according to Order, delivered in his Anſwer; viz.

STATEMENT, on the part of the ENGLISH DISTILLERS, of the Drawbacks and Countervailing Duties on Spirits between *England* and *Ireland*;—and alſo, of the Regulations under which the Duties on Spirits are charged in thoſe Parts of The United Kingdom.

Mr. Benwell.

THE Statement, which the Committee have deſired me to deliver in to them, I ſhall take the liberty of arranging under the different Heads, which the ſubject, and the terms of the order of the Committee, appear to me to ſuggeſt.

1ſt. What Regulations are enforced, in England, in the manufacture of Spirits, and in the Export thereof to Ireland, to which the Manufacturers in, and Exporters from, Ireland, are not liable?

The exiſting Regulations in Englaod occaſion a waſte, and conſequently an extraordioary expence, to the Engliſh manufacturer, in the quantity of grain uſed, and in the amount of duty to which a part of that grain is ſubject.

The duty attaching on Spirits in England, being collected by a charge upon the Waſh, a given quantity of which is preſumed to produce a certain proportion of Spirits, it is neceſſary for the

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Mr. Benwell.

Manufacturer to make his Wash of such strength or quality as will enable him to produce therefrom the estimated quantity of Spirits; or he would subject himself to a higher rate of duty, the duty being payable on the Wash, whether the estimated quantity of Spirits is produced or not.

One hundred gallons of Wash is presumed to produce nearly nineteen gallons of Spirits, at the strength of 1 to 10 over hydrometer proof; but if the same quantity of malt and barley was made into a much greater quantity of Wash, being thus more diluted, it would become susceptible of a more thorough fermentation, and an increased quantity of Spirits would be extracted from it. The Spirit, however, in that case, would pay more than a proportionate increase of Duty. It is therefore necessary for the Manufacturer either to submit to a waste or loss in the material, or to pay more than the estimated Duty, and it is least to his disadvantage to sustain an extra expence in the materials.

The expence of manufacture in England is also considerably enhanced by a larger proportion of malted corn being absolutely necessary in preparing a Wash that shall be sufficiently productive; and it is well known that malted corn is subject to a very high duty.

The expence of manufacture in England is further enhanced by the heavy Duty of Excise on Beer here, which attaches, to a certain degree, on the yeast used in fermentation.

There is no Duty on Beer in Ireland, consequently, the ferment is proportionally cheaper there; and the regulation under which Spirits are charged with Duty in England requiring, as before observed, a strong Wash, makes a greater proportion of yeast necessary in the fermentation. The cost of the manufacture is thus increased, and a direct charge, in consequence, created upon Spirits exported to Ireland.

2d. To what extent do internal regulations in either country operate as a charge, directly or indirectly, on Spirits exported to Ireland?

The regulations in England occasioning a waste of materials, and requiring a larger proportion of malted corn, can only operate as a direct charge on the Export of Spirits to Ireland, in comparison with the operation of regulations under which Spirits are there manufactured. And the regulations in Ireland operating as Bounties on such Spirits, must be considered as occasioning indirect charges upon English Spirits imported there.

In Ireland one hundred gallons of Wash, or (as it is there more usually called) Pot-Ale, is expected to produce only ten gallons of Spirits; but as no degree of strength is stated in reference to such produce, the Spirits may be 25 per cent. or 1 to 4 over hydrometer proof. The ten gallons is therefore equal to near 11½ gallons of Spirits, at the English strength of 1 to 10 over hydrometer proof, from every one hundred gallons of Wash or Pot-Ale.

A Wash from which no more than eleven gallons and a half of Spirits, at the strength of 1 to 10 over hydrometer proof, from every one hundred gallons of such Wash (or Pot-Ale) is expected to be produced, will be so diluted as to prevent the waste of the material, and will require a much smaller proportion of malted corn and yeast.

The extent of indirect charges on the manufacture and export of English Spirits to Ireland, arising from the circumstances above mentioned, it is not possible to state with absolute precision.

It has however always appeared to me, and I yet believe, that an advantage is derived by making Wash thin and greatly diluted, instead of its being made thick and glutinous, of at least sixpence per gallon on the Spirit, according to the present price of corn. The advantage must of course be different, in proportion as the prices of corn vary.

It is possible to ascertain more precisely the extent of the indirect charge arising from a less proportion of malted corn being requisite in the manufacture in Ireland; but I shall postpone the estimate of it till I consider the Drawbacks and countervailing Duties; and shall only here observe, that by the evidence of Mr. Croker, before the Committee for the Distillation of Sugar, during the last session of Parliament, it appears that not much malt is used in the Distilleries in Ireland; and some of the Irish Distillers have admitted, that not more than one fourth part of the corn they use has been malted.

The regulation, for the first time introduced last year, of charging ten shillings for every six gallons of Spirits, and allowing an abatement of the whole, or a part in the gross amount of Duty ultimately payable, in proportion to the malt used, at the rate of the ten shillings per barrel for every six gallons of Spirits, to be evidenced by the production of malt permits, opened in my opinion a new door for fraud, equal to the whole extent of the intended Duty, and consequently may be considered as a bounty on the one side, and an indirect charge on the other, of no inconsiderable importance.

Under the internal regulations for the manufacture of Spirits in Ireland the Distiller is entitled to an allowance of £.8 per cent. upon the amount of Duty upon Spirits made from a still of 1,000 gallons content, and to an allowance of £ 16. per cent. on the amount of Duty upon Spirits made from a still of 1,500 gallons content.

These allowances operate as an indirect charge upon Spirits exported from England, no corresponding allowance being made in the countervailing Duty payable upon English Spirits imported into Ireland.

The extent of this indirect charge on English Spirits exported to Ireland, I estimate at 5½ per gallon.

By another regulation in Ireland a bounty is in effect given to the Irish Distiller, by allowing him to warehouse Spirits for Exportation to England without paying the Spirit Duty, and which is consequently kept without the incumbrance of the duty having been charged thereon. This operates

as

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as an indirect charge upon English Spirits exported to Ireland, on which the duty is charged at the time of manufacture, and actually paid.

As the export of Spirits from Ireland is not regulated by any reference to strength, a very considerable proportion of them may be taken out on the passage (boiling as they are not reduced below the standard on which the duty is payable in England), and either consumed on board, or disposed of for the consumption of other ships, or secretly re-landed in Ireland; and by reason of a quantity of Spirits thus escaping all Duty, a bounty is given to the Irish Distillers, and an indirect charge imposed on English Spirits exported to Ireland.

Upon the same principle it must be allowed, that if the system of collecting the internal Duty upon Spirits in Ireland is inefficient, and the Distiller by evading the duty upon a part, gets a bounty upon the whole, equal to the extent of his fraud, it operates as an indirect charge on English Spirits exported to Ireland; and I am of opinion that the system is inefficient.

The produce of 11½ gallons of Spirits, at the strength of 1 to 10 over hydrometer proof, from every 100 gallons of Wash (or Pot-Ale) is so greatly below what may with perfect ease be produced, that it affords no check to the collection of the proper rate of duty intended by the Legislature to attach upon Spirits.

This mode of charging the duty in Ireland being inefficient for ascertaining the quantity of Spirits upon which the duty should be charged, it is necessary to examine whether by any other regulations that object is obtained.

The number of doublings so often increased since the Union, and the reason for such progressive increase being that the former regulation was inadequate; and it being still admitted that the number required is yet greatly below what may easily be worked, sufficiently shows that this mode of charge is also inadequate to secure a fair collection of the Duty.

The extent to which indirect charges from the several sources before-mentioned operate upon the Export of Spirits from England to Ireland must depend upon the disposition of the Manufacturer, and upon the facility with which he can convey his Spirits (so escaping the duty) into a channel for consumption.

3rd. The effect of the several regulations before noticed, in creating a charge either directly or indirectly on Spirits Exported from England to Ireland, is of great consequence to the English Distiller, as giving a Bounty or encouragement upon the Export of Spirits from Ireland to England; and is of still more importance to him when added to the bounty and encouragement which I shall show are given to the Irish Distillers in the present rate of Drawback, the subject next for consideration.

The Schedule (N° 1. a.) to the Act for uniting the Kingdoms of Great Britain and Ireland, fixes the Countervailing Duty "For every gallon English Wine Measure of Spirits, Aqua Vitæ, or strong "Waters, which shall be distilled or made in Ireland, and imported into Great Britain, at a strength "not exceeding 1 to 10 over hydrometer proof" at 5*s.* 1¾*d.* Excise.

Which sum of 5*s.* 1¾*d.* was calculated as follows: in England the Duty attached on Spirits by a charge (at that time) of eleven pence per gallon on Wash, prepared for distillation; and the English Distiller being allowed Permits for 19 gallons of Spirits for every 100 gallons of such Wash, the duty arising therefrom was per gallon on the spirit — — — — — — — — — 4*s.* 9$\frac{3}{19}$*d.*

A further duty also attaches on Spirits in consequence of the malt used in the Manufacture, and which duty was calculated on the presumption that one half malted and one half unmalted grain were used, being in the proportion of seven Quarters of Malt to a tun (or 252 gallons) of Spirits.

The Malt Duty being at that time in England ten shillings and sixpence per Quarter, the Duty in respect of Malt, was per gallon — — — — — — — — — 3½

Making together — — — 5 1$\frac{3}{19}$

The Duty immediately attaching on the Spirit by a charge upon the Wash should have been fixed at 4*s.* 10¾*d.* instead of 4*s.* 9$\frac{3}{19}$*d.* as the produce would have been more fairly calculated on 18¾ gallons from 100 gallons Wash (at which it was taken upon the arrangement between England and Scotland) than 19 gallons.

Nineteen gallons is the utmost limit the Distiller is allowed to send out, and that quantity is not produced on an average of the year's work.

The Countervailing Duty should therefore have been at the time of the Union 5*s.* 2½*d.*

The Duty upon Wash being raised to 16½*d.* per gallon, or 50 per cent. advance, and the Duty on Malt from 10*s.* 6*d.* to 34*s.* 8*d.* per Quarter, the Countervailing Duty, and consequently the Drawback, should now be — — — — 8 3½

Instead of — — — — 8 ½

Difference

The Schedule B. to the Act of Union fixes the Countervailing Duty "For and upon every gallon "of Spirits, being of the manufacture of Great Britain, and imported from thence *s.* *d.*
"into Ireland at — — — — 3 7

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Mr. Benwell.

Which ſum was calculated as follows: in Ireland the Duty (inſtead of being charged on the Waſh, as in England) was charged on the Spirit, and at that time the charge per gallon was - - - - - - - - - - - - - - - 3 — 1/2

A farther Duty alſo attached on the Spirit in conſequence of the Malt uſed in the manufacture, and which was calculated on the preſumption that one barrel of Malt was uſed in producing 12 gallons of Spirits.

The Malt Duty being at that time 6s. 6d. per barrel, the Duty in reſpect of Malt was eſtimated at per gallon - - - - - - - - - - - - - - — 6 1/2

Making together - - 3 7

The Act of Union provides that on Spirits and other articles Exported from each country to the other reſpectively, a Drawback ſhall be given equal in amount to the Countervailing Duty, payable on ſuch articles on the Importation thereof into the ſame country from the other.

The Drawback on Spirits Exported from Ireland therefore, when the Union of the two Kingdoms took place, was per gallon - - - - - - - - - - - - - - 3 7

There was, however, no fixed ſtrength in Ireland on which the Spirit Duty was chargeable, while 1 to 10 over hydrometer proof was the ſtrength on which Duty was paid in England, and on which a Drawback was allowed in Ireland. A Bounty was thus given to the Iriſh Manufacturer of the difference in the Duty between Spirits of 25 per cent. over proof, and 1 to 10 over proof: and it is admitted that Spirits were, and are, drawn of that ſtrength (and indeed conſiderably higher) in Ireland. The difference is equal to per gallon - - - - — 4 3/4

There was alſo an allowance of £. 16 per cent. on the Duty on Spirits produced from Stills of certain contents and which operated as a Bounty to the Iriſh Manufacturer, as before mentioned, of per gallon - - - - - - - - - - - - - - — 5 1/4

There was another error in the calculation of the Drawback in reſpect of the Malt Duty; it was preſumed that one barrel of malted, added to one barrel of unmalted, grain, would produce only 12 gallons of Spirits.

The following Statement will prove that this preſumption was erroneous.

In England one Quarter of Malt, weighing 300lbs. with the addition of one Quarter of unmalted grain, will produce 36 gallons of Spirits, at the ſtrength of 1 to 10 over hydrometer proof, being in the proportion, before ſtated, of 7 Quarters of Malt to a tun, or 252 gallons of Spirits.

In Ireland, therefore, one barrel of Malt weighing 168lbs. with the addition of one barrel of unmalted grain, will produce full 20 gallons of the ſame ſtrength; and the Duty on Malt being then ſix ſhillings and ſixpence per barrel, the Duty which attached on each gallon of Spirits could be barely 4d.

Theſe errors or miſcalculations gave a conſiderable Bounty per gallon upon Iriſh Spirits exported to England; viz.

Extra ſtrength of Spirits - - - - - - - - - - - -	— 4 3/4
£. 16. per cent. allowance - - - - - - - - - - - -	— 5 1/4
Malt Duty - - - - - - - - - - - - - -	— 2 1/2
Deficiency in Engliſh Countervailing Duty - - - - - - - - -	— 1

The Bounties in reſpect of the extra ſtrength of Spirits, and the Malt Duty, have been increaſed in conſequence of the various ſubſequent additional Duties on Spirits and on Malt, the calculations in ſucceſſion having been made on the ſame erroneous principles.

The Spirit Duty in Ireland is now 4s. per gallon, and the Malt Duty 10s. the barrel, being an advance of 1s. per gallon on the Spirit, and 3s. 6d. per barrel on the Malt.

The Bounty upon Iriſh Spirits exported to England is therefore now as follows:

	d.
Extra ſtrength of Spirits equal to - - - - - - - - - -	— 6 1/4
£. 16 per cent. allowance - - to* - - - - - - - - -	— —
Malt Duty - - - - - to - - - - - - - - -	— 4
Deficiency in Engliſh Countervailing Duty - - - - - - - -	— 1
	— 11 1/4.

* The Bounty is 7d. more, unleſs the regulations adopted are adequate to prevent Spirits made in ſmall Stills, and not entitled to the £. 16 per Cent. allowance, receiving the Drawback.

This calculation ſhows a conſiderable error in the Drawback, even upon the preſumption of half-malted corn being uſed in Ireland, but, as already obſerved, under the head of Indirect Charge, a much leſs proportion of Malt is uſed.

The ſmall quantity of Spirits required to be produced in Ireland from the 100 gallons of Waſh or Pot-Ale, renders, as I have before ſtated, a very little Malt neceſſary.

Suppoſe only 1/4th Malt uſed, as admitted by the Iriſh Diſtillers, and confirmed by Mr. Croker [illegible] Drawback allowed in reſpect of the Malt ſhould be only 3d. inſtead of 10d. But I will en

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produce more gallons of Spirits at the ſtrength of 1 to 10 over hydrometer proof from the 100 gallons of Waſh, than the Law now requires in Ireland, with the uſe only of $\frac{7}{12}$th malted corn, and conſequently, as the Drawback ought to have been, in my opinion, calculated upon the leaſt poſſible quantity of malted corn which can be uſed, the allowance, in this reſpect, ſhould not have exceeded 1*d.*

Laſt year, however, an additional Drawback in reſpect of Malt was given in Ireland of 10*d.* per gallon, and which operated as a bounty to that amount upon the Export of Spirits from Ireland to England, the regulations for collecting the new duty, in reſpect of which that Drawback was given, being, in my judgment, wholly inadequate.

4th. The alterations I conceive neceſſary in the proviſions of law under which Spirits are manufactured in either country for Exportation to the other, ſo far as relates to reſtrictive internal regulations, operating either directly or indirectly as a charge upon the manufacture of ſuch Spirits in either country, or to exiſting Drawbacks and countervailing Duties, will ſufficiently appear from what I have already ſtated, and require that the produce of Spirits, from a given quantity of Waſh, ſhould be extended, ſo as to ſubject the Iriſh Diſtiller to the ſame expence of manufacture the Engliſh Diſtiller is ſubject to.

That the allowance of £. 8. and £. 16. per cent. in Ireland ſhould be diſcontinued, or that the countervailing Duty in Ireland, on the Importation of Engliſh Spirits, ſhould be diminiſhed; but which would operate as a charge againſt ſuch Spirits in Ireland as are made in Stills of leſs than 1,000 gallons content, and not entitled to any ſuch allowance:

That the preſent warehouſing plan ſhould be diſcontinued:

That a ſtandard ſtrength of Spirits ſhould be fixed for Ireland, as in England:

That more efficient regulations ſhould be adopted to ſecure the due collection of internal Duty in Ireland:

That a reduction of the Drawback in reſpect of malt, to its due proportion, ſhould take place.

Such alterations are, at all events, in my opinion, neceſſary; but I do not think they would alone be effectual to place the intercourſe in Spirits between England and Ireland upon thoſe terms of reciprocity which are required by the Act of Union.

And therefore it remains for me to conſider the 5th and laſt head of inquiry which the order of the Committee embraces:

> 5th. Whether confining the intercourſe in Spirits between Great Britain and Ireland to ſuch Spirits as ſhall have been previouſly diſtilled for Export, and lodged in warehouſe, and exported from thence without payment of any Duty on the Spirits, will materially tend to the ſame object of reciprocity, or what other plan I can recommend?

The plan which I ſhould conceive leaſt objectionable, is for each country to make Spirits for Export to the other, in eſtabliſhments entered and excluſively uſed for that purpoſe.

The Spirits to be made and exported free of Duty, within a given number of days after they are made, being, in the mean time, warehouſed under the charge of the Exciſe Officers.

And to fix the ſtrength of Spirits made for Exportation at the ſame ſtandard, and to adopt the ſame hydrometer throughout the United Kingdom.

This ſyſtem, ſupported by the neceſſary legiſlative regulations, ſimilar to thoſe which now regulate the intercourſe between England and Scotland, appear to me beſt calculated to produce, in effect, the reciprocity required by the Act of Union. But unleſs not only ſuch regulations, but thoſe for preventing fraud in the Collection of the Duty on Spirits made in each country, and kept for its home conſumption are duly enforced, reciprocity under any ſyſtem cannot prevail.

I ſhall take the liberty of adding, that if all fraud upon the Revenue, in this branch of manufacture, can be prevented, and a reciprocity in regulation eſtabliſhed, I am decidedly of opinion that it would not be to the intereſt of the Diſtiller in either part of the United Kingdom to Export Spirits to the other.

I have hitherto confined my obſervations to Spirits manufactured from corn, conſidering the preſent reſtriction, obliging the Diſtiller to uſe Sugar, as temporary.

Many of the alterations I have noticed, as neceſſary in the internal regulations of Ireland, with reſpect to the Corn Diſtillery, it is evident are equally neceſſary when Spirits are made from Sugar.

The countervailing Duties, as fixed laſt year by Parliament, are in my opinion right. But if the law prohibiting the uſe of grain can from any cauſe be evaded, or ſhall not be effectually enforced throughout every part of the United Kingdom, a Bounty equal to 2*s.* 5*d.* per gallon (being the Sugar Duty) attaches upon the Spirit to the extent of the corn uſed.

And ſhould the preſent ſuſpenſion of the intercourſe in Spirits between Great Britain and Ireland ceaſe, it is obvious that ſo great a bounty muſt be ruinous to the fair trader of that part of the United Kingdom to which ſuch Spirits ſhall be Imported, and effectually prevent his Export to that part in which they ſhall be manufactured.

April 13th, 1809. JOSEPH BENWELL.

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Martis, 28° die Martij 1809.

Lord BINNING in the Chair.

Ordered,

THAT Mr. THOMAS SMITH do attend this Committee upon Thurſday the 13th day of April next; and bring with him an Anſwer to the following Queſtion.

BINNING, Chairman.

YOU are deſired to ſtate to the Committee,—In what manner, and to what extent, (if any) the Regulations of Revenue, which are enforced by Law, in the manufacture of Spirits in Scotland, and in the Export of the ſame to Ireland (and to which the Manufacturers and Exporters of the latter country are not liable) operate indirectly as a charge upon ſuch Spirits as may be made in Scotland for Exportation to Ireland; and what alterations you conceive would be neceſſary in the proviſions of law under which Spirits are manufactured in either country for Exportation to the other, ſo far as relates to reſtrictive internal regulations operating indirectly as a charge upon the manufacture of ſuch Spirits in either country, or to exiſting Drawbacks and countervailing Duties, or otherwiſe; in order to place the intercourſe in Spirits between England and Ireland upon thoſe terms of reciprocity which are required by the Act of Union; and alſo, whether the confining the intercourſe in Spirits between Great Britain and Ireland to ſuch Spirits as ſhall have been previouſly diſtilled for Export, and lodged in Warehouſe, and Exported from thence without payment of any Duty on the Spirit, will not materially tend to the ſame object?

Jovis, 13° die Aprilis: Lord BINNING in the Chair.—Mr. Thomas Smith attending according to Order delivered in his Anſwer.

Mr. Smith.

TO a Queſtion of ſuch magnitude I ſubmit my Anſwer with great diffidence.

The rate of the Diſtillery Duty in *England*, *Scotland*, and *Ireland*, is different; and the mode of collecting it in each of the countries is alſo different.

The policy of impoſing a Rate of Duty on ſome parts of the Empire lower than others, is recommended doubtleſs by a regard, as well to the ability of the people to bear the tax, as a deſire to diminiſh the inducement to illicit trade.

The Diſtillers of each country are naturally partial to the ſyſtem according to which they have been accuſtomed to direct their efforts, and to which they have at great expence conſtructed their works and adapted their apparatus. If imperfections in ſyſtem any where exiſt, they admit of a remedy.

Were the Duty over the whole Empire to be charged at ſo much per gallon on the Spirit in its manufactured ſtate, and the tax not to be evaded, leaving it to the trader to conduct his proceſs at his own diſcretion, there would in point of Revenue be a perfect equality amongſt the Diſtillers. But as according to ſuch a mode the whole Spirits might probably eſcape the payment of Duty, expedients have been deviſed for ſecuring the Revenue in ſome early ſtage of the manufacture before the Spirit can poſſibly appear.

Equality of ſyſtem would certainly be extremely deſirable; but, laying aſide the prejudices and habits of the traders, it would, from the manner of executing the laws in Scotland, be unſafe to the Revenue to extend to that country the ſame mode of charging the Diſtillery Duty which is followed in England, and more unſafe ſtill to extend that mode to Ireland. Perhaps the time may come when one rule may with ſafety be applied to all parts of the Empire; but I conceive it to be ſtill at ſome diſtance.

The regulations of the countries are neceſſarily different on another account. In England, all the Spirits produced by the Diſtiller or maker paſs from him under certain proviſions, and at a fixed ſtrength, to the Rectifier, by whom they are rectified and compounded into Gin, Brandy, Peppermint, &c. with which he ſupplies the ſpirit dealer. In Scotland there is not one rectifier, and in Ireland, I believe, only ſix or ſeven. The Spirits there are conſumed in the ſhape of Whiſkey, which renders compounding and rectification unneceſſary.

All perſons ſubject to the operation of the Diſtillery Laws have a direct intereſt in their juſt and equal adminiſtration. For, although the adminiſtration of thoſe laws in England, Scotland, and Ireland, may in each country preſerve ſomething like equality amongſt the entered Diſtillers, with reſpect to their manufacture for internal conſumption, yet if the ſyſtem purſued in any part of the Empire be leſs perfect, or the law be executed more negligently or corruptly than in another part, it follows that in the intercourſe between the countries the Diſtillers in that other part are injured.

In humbly making this obſervation, my object is to have it kept in mind throughout what follows, that although each of the three countries may have a rate of Duty and a mode of Collection peculiar to itſelf, yet in the matter of intercourſe with one another they are all entitled not only to an

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an equality in the principle of impoſing the tax, but to ſuch an application and enforcement of that principle in the collection, as under all circumſtances ſhall render it juſt and equal.

Nevertheleſs I am not ſo far gone in Legiſlation as to expect or deſire that all ancient boundaries and limits, become venerable by time and dear from habit, ſhould indiſcriminately be pulled down. Let the principle of reciprocity upon which the act for uniting Great Britain and Ireland is founded be firmly maintained, and the enactments upon the ſubject of diſtillery intercourſe, which are in ſome reſpects greatly at variance with that principle, be amended, if it can be done with ſafety. How far it is juſt or expedient, I am not competent to determine; but as a Scotch diſtiller and as a Scotchman, if the queſtion were put to me, how far the Act of Union, ſo ſolemnly ſettled between the kingdoms, might be ſubjected to reviſion and change, upon the ground of certain alleged advantages which my houſe or others in the ſame line derive from it, or may hereafter derive, I ſhould with due humility, but all firmneſs, claim on behalf of myſelf, and as many as might find themſelves intereſted in the queſtion, the permanence and inviolability of ſo ſolemn a treaty, and of all the rights which are enjoyed under it.

But leaving this to the wiſdom and juſtice of Parliament, I proceed to ſtate, that in order to place the intercourſe in Spirits between Great Britain and Ireland on terms of exact reciprocity, it is neceſſary to advert to the ſyſtem of each country ſeparately; to examine what is faulty, and endeavour to ſuggeſt the remedy: to ſhow what rate of Duty each country pays, in order to determine what drawback it is entitled to on the Exportation of its Spirits; and finally to aſcertain the diſadvantage attending the mode of manufacturing peculiar to each country, in order to fix the amount of the countervailing tax that ought to attach on the Spirits imported into that country from the other.

The difference between one country and another in circumſtances that are natural or local, ſuch as climate, expence of labour, fuel, and materials, or in the ſkill, induſtry, and capital of the traders, it would be unjuſt to attempt to equalize or take any account of. But where Government for the convenience of ſecuring a large Revenue, as in the caſe of the Scotch Diſtillery, and with the view alſo of protecting the Revenue of England, ſubjects the traders of one country to a mode of working, and a ſet of regulations different from what are impoſed on the traders of another, it is reaſonable that in regulating the intercourſe between the countries, the difference of expence ſo occaſioned ſhould be countervailed. It is in ſhort a legiſlative difference, and the Legiſlature ought to provide the remedy.

The diſtillation of Sugar being a meaſure of temporary duration, I ſhall ſpeak only of diſtillation from Corn; but it will not be hereafter difficult to apply the ſame obſervations to the caſe of Sugar, if it ſhall become neceſſary.

1. In England, the duty on Spirits made for home conſumption is collected by a tax of 16½*d.* per gallon of the Waſh, of which one hundred gallons are computed to yield nineteen gallons of Spirits; one to ten over proof; equal, on the gallon of Spirit, to	*s.* 7	*d.* 3
The Malt Duty on one gallon of Spirit, the corn being half malted and half unmalted, is	—	11½
Total Duty on one gallon of Spirit	£. 0	8 2½

Which is conſequently the drawback on Spirits exported to Ireland, and alſo the countervailing Duty on Iriſh Spirits imported. The ſtills are large; the proceſs ſlow; the Waſh-ſtills are never worked above twice, and for the moſt part but once every twenty-four hours. They are however required by law to be worked not leſs than five times per week, for one half the year, and four times the other. On the ſide of England, both Importation and Exportation are regulated by the ſame degree of ſtrength which governs the internal trade.

The manufacture of Spirits in England, for Exportation to foreign parts, is performed in houſes entered for that purpoſe, and altogether ſeparate from that which is carried on for home conſumption. No duty is paid, and therefore, on Exportation, nothing is drawn back. The mode of conducting this trade is well deſcribed in a document produced by William Jackſon, Eſq. in his evidence before the Weſt-India Committee laſt ſeſſion, from which I beg leave to make the following extract: "Spirits diſtilled in England, for Exportation, are chiefly made under the Act 2 Geo. 3 "c. 5, and are not charged with duty. No Diſtiller is allowed to work for Exportation in any "diſtillery employed at the time in making Spirits for home conſumption, nor even while there are "any materials which may be employed in making Spirits for home conſumption remaining on "the premiſes. When the ſtill is not at work, the furnace is always ſecurely locked; and the "viſits are ſo frequent, that even if the furnace could be opened the ſtill being very large could "not poſſibly be worked without diſcovery. During the whole time a ſtill is at work on Spirits for "Exportation, the ſtill is attended by one or more officers, who take care that every drop of the "Spirits diſtilled is, as ſoon as the ſtill is off, made up to what is called Export-ſtrength, which is "regulated by the before-mentioned Act, and then removed to and received into a warehouſe "adjoining the diſtillery, under the locks of the ſuperior officers, from whence the Spirits can only "be taken out for rectification, which rectification is attended, and the Spirits made up and "ſecured in like manner as when firſt diſtilled. Spirits made for Exportation cannot by law be "delivered

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" delivered for home conſumption; and an accurate account being always taken of the ſtrength and " quantity of all Spirits ſecured in the export warehouſe, it could not avail the diſtiller to open the " warehouſes, or otherwiſe privately take out the Spirits; becauſe, for every gallon miſſing, " allowing for that only which is regularly exported, the diſtiller would be charged double the " value of the duty."

As far as my knowledge and conviction extend, the mode of ſecuring the Diſtillery Revenue in England is perfect. The diſtillers, only eight or nine in number, pay every fraction of Duty which the law impoſes. I know the contrary of this has been ſometimes alleged by diſtillers in other parts; but for ſuch allegations there is no juſt ground, and they conſequently defy all proof.

II. In Scotland, (Lowland diſtrict) the Duty is collected by a threefold mode. There is firſt an Annual Licenſe Duty of £. 162 per gallon on the contents of the ſtill and head, payable by monthly proportions in advance, whether the ſtill be worked or not, for which however the diſtiller is permitted, within the year, to make 2,025 gallons of Spirits, one to ten over proof. When this quantity is made, the licenſe expires. The licenſe may be vacated at the end of any one month, from the tenth of November, on fifteen days notice; in which caſe, a proportion of the annual quantity of 2,025 gallons is ſet forward againſt the diſtiller, and duty is paid according to the time the licenſe is in force. If the licenſe be once relinquiſhed, the trade cannot be renewed until the tenth of November enſuing. The ſtills are ſmall; the minimum, including the head, being forty gallons. The largeſt in uſe contains about one hundred gallons. The ſhape not being defined by law, they are conſtructed flat and ſhallow, ſo as to perform the moſt work in a given time. One of theſe ſtills uſually works off above 5000 charges in twenty-eight days. But a rate of duty commenſurate with their power has been impoſed on each gallon of the contents, which is the ſame on all ſtills from forty gallons upwards. The quantity of Spirit chargeable againſt the diſtiller's licenſe is ſet forward on the preſumption that every one hundred gallons of Waſh (which is duly ſurveyed) yields 16½ gallons of Spirit, one to ten over proof. To give this produce, the Waſh muſt neceſſarily be ſtrong. That which, under the rapid mode of diſtillation followed in Scotland, yields 16½ per cent. in ſmall ſtills, might eaſily, according to the ſlow mode followed in England, be made to yield 19 per cent. in large ſtills. Strong Waſh requires a long time for fermentation, not leſs than from two to three weeks, and ſometimes more. There is no limitation in point of time. Weak Waſh, ſuch as that uſed in Ireland, may be fermented in three or four days; and in fact the Iriſh diſtillers are limited in their fermentation to ſix days: if not worked within that ſpace of time the law preſumes the Waſh to have been changed. The length of the proceſs in Britain affords ample opportunity to the officer to take an account of the Waſh, and to ſecure the duty. If it be diſtilled prematurely, or without being fully fermented, its yielding would be infinitely ſhort of its value. It is for the intereſt of the diſtiller, therefore, to act fairly, and, by taking due time, to make the moſt of his materials. The value of the materials, eſpecially when the price of corn is high, approaches to an amount little ſhort of the Duty itſelf. To evade the whole Duty would, under any ſyſtem, be impoſſible. But if it were poſſible to evade even a part, the diſtiller, by the premature diſtillation of a part of his ſtrong Waſh, and by mixing in the part that remains a quantity of freſh worts and yeaſt, equal to what had been abſtracted, would inevitably loſe more than any ſaving of Duty could repay. If the Waſh, upon ſuch an addition, ſhould not be fully fermented, the mixture would be highly injurious both to the old material and the new; and if the fermentation happened to be concluded, then it would be more injurious ſtill. It is to be obſerved, that the fermentation of the waſh is performed in backs of various ſizes, but all of very large dimenſions, containing for the moſt part from fifteen to thirty thouſand gallons each. It is a great while, therefore, before a forty-gallon Still can make any conſiderable impreſſion on ſuch a quantity. As the ſtill works againſt time it conſequently never ſtands ſtill. Officers who cannot ſee the Waſh thus gradually decreaſing, and mark its progreſs, muſt be abſolutely blind or ſupine; but frequent ſurveys, by various officers, are made, both in the day and night, and the quantity of waſh, decreaſed from the quantity as aſcertained throughout the fermentation for the two or three weeks preceding, is regularly charged againſt the diſtiller.

The Duty, as charged in Scotland, on a gallon of Spirits, of 1 to 10 over proof, may be computed as follows:

The Licence Duty of £ 162 amounts on the gallon, to - - - - - -	£.	—	1 $7\frac{2}{10}$
There is alſo a Duty of 5*d.* on the gallon of Waſh, which, in the proportion before mentioned, of 16½ per cent amounts on the Spirit, to - - - - - -		—	2 $6\frac{3}{10}$
And on the Spirit itſelf (computed alſo at the rate of 16½ per cent. from the Waſh, unleſs when the actual produce ſhall exceed that proportion, in which caſe it is charged by the produce) there is a further Duty of - - - - - -		—	1 —
		—	5 $1\frac{5}{10}$
This is exclusive of the Malt Duty, which (the corn being half malted and half unmalted) is equal on the Spirit, to - - - - - - - - - -		—	— $9\frac{8}{10}$
Total Duty on one gallon of Spirit - - -	£.	—	5 $11\frac{3}{10}$

Each of theſe three modes of charging Duty forms a check on the other two. If it be ſecured at any one of theſe points it is conſequently ſafe in all. The Drawback on Exportation from Scotland

to

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to Ireland is the ſame as the Drawback in England, namely, 8s 2½d. which alſo is the countervailing Duty on Iriſh Spirits imported into Scotland. On the ſide of Scotland, both Importation and Exportation are regulated by the ſame degree of ſtrength which regulates the internal trade.

According as this ſyſtem is practiſed in Scotland the trade of the entered Diſtiller is in all reſpects fair. There have appeared, it muſt be confeſſed, ſome inſtances of irregularity in one or two of the Diſtillers of that country, whoſe conduct I ſhould be ſorry to defend; neither are they of importance enough to affect the character of the general body, twenty-ſeven houſes in number, or to ſtamp, as imperfect, that mode of ſecuring the Diſtillery Revenue. It ſhould be added alſo, that the tranſgreſſions I allude to, were viſited with adequate puniſhment.

III. The trade in Spirits manufactured in Scotland for Exportation to England, and in England for Exportation to Scotland, is regulated by particular laws. It has ſcarcely ever happened that England has ſent any Spirits to Scotland, but Scotland every year ſends conſiderable quantities to England. I remember the time, ſcarcely twenty-five years ago, when Scotland, for a period of years preceding, ſent to England, with Exciſe permits and regular Cuſtom-houſe clearances, three times the quantity of Spirits which appeared to have been charged with duty in all Scotland. The fact was eſtabliſhed before a Committee of the Houſe of Commons, and ſo reported. At the period in queſtion the ſame regulations applied to both ends of the kingdom. After long experience and numerous attempts to improve a ſyſtem ſo imperfect, it was found that one law was inapplicable to both countries, and productive of incalculable miſchiefs to the Revenue. In attempting to form diſtinct regulations for the two ends of the kingdom, various expedients have from time to time been tried, but none has ever ſucceeded ſo well as that which has for ſome years paſt been in uſe, of which I ſhall give a ſhort outline.

A Diſtiller in either country, intending to work for Exportation to the other, is required, on the 1ſt October annually, to make entry of a houſe or diſtillery to be uſed for manufacturing for ſuch Exportation only, and in which no other trade can be carried on during that year. If the 1ſt October be allowed to paſs without making entry, the opportunity of going to work is loſt, until the 1ſt October following. If the entry be once made, the trade muſt be continued for three months certain; at the end of which, or of any month following, it may be diſcontinued for the remainder of that year, upon a notice to the Exciſe of fifteen days; and, once relinquiſhed, it cannot, during the ſame year, be reſumed. The loweſt ſize of Waſh-ſtill permitted in this trade is 3,000 gallons. The operations are conſequently of ſuch magnitude as to attract due vigilance on the part of the Revenue Officers. The parties engaged in it muſt neceſſarily poſſeſs conſiderable capital; and ſuppoſing that fraud were even poſſible (which it is not) what they could ſo gain would but ill compenſate for the loſs of character which they would inevitably ſuffer on the very firſt detection. The ſtill is required and preſumed upon the average to be at work at the rate of ſix times in every week, while the entry is kept up. Each charge of ſtill muſt be in the proportion of four fifths of the contents, including the head. The Waſh is ſurveyed with the ſame regularity and ſtrictneſs as if it were chargeable with Duty. For every 100 gallons of Waſh made, the diſtiller is required, on an average for the whole ſeaſon, to produce and to export, under the eye of the officer, 18 gallons of Spirits 1 to 10 over proof. If the number of gallons exported fall ſhort of this proportion, a penalty is incurred. The actual produce however is 19 per cent. but 18 is compulſory, and if not ſhown to the officer, fraud is inferred. Some diſtillers may be more of leſs expert in their fermentation than others, and therefore this latitude is allowed of 1 gallon upon 18, or about 5½ per cent. on the whole Spirit. The Waſh being neceſſarily as ſtrong as it can well be worked, the ſlighteſt inattention to the proceſs will occaſion a great deficiency in the Spirit. Premature diſtillation, or irregularity of any ſort, will have the certain effect of cauſing ſuch a loſs of material as to induce the diſtiller, from motives of ſelf-intereſt, even if the contrary were in his power, to act a fair part towards Government.

The Spirits thus made are taken account of by the officer. No duty is charged at the place of their manufacture. They are immediately made up to the Export-ſtrength of 1 to 10 over proof, and put into a ſufficient warehouſe within the diſtillery premiſes provided by the trader, to the ſatisfaction of the Commiſſioners of Exciſe, on which are affixed three ſeveral locks. The key of one is kept by a ſuperior officer, of another by the proper officer of the diſtrict, and the third is kept by the diſtiller. Acceſs to this warehouſe cannot be had, either to put in or take out Spirits, but in the preſence of all. When the Spirits are to be removed from one country to the other, they are allowed to go by water-carriage only. Penal bonds, expreſſing the name of the ſhip, number of caſks, gallons, &c. are firſt executed, to enſure their due Exportation, which takes place under the inſpection of the Officers, both of Exciſe and Cuſtoms. The Board of the Country is required immediately to give notice to the Board in the other of the Exportation that has taken place, and to forward an exact duplicate of the permit which accompanies the Spirit, expreſſing the mark, number, and contents of each caſk. No caſks of leſs contents than 100 gallons, or ſhips of leſs burthen than 70 tons, are allowed to be employed. The Board in that country to which the Spirits are deſtined tranſmit the duplicate permits, as ſoon as received, to the port officers, who are ready to meet the Spirits on arrival. Twenty days are allowed to enter, land, and gauge the cargo. Regular balances are ſtruck of the Waſh brewed, and the Spirits thus exported. Proviſion is made for cancelling the bonds granted at Exportation, as well in the caſe of accidents by ſhipwreck or capture, as of regular arrival.

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On Scotch Spirits thus manufactured and brought into England there is paid on Importation a duty of 7s. 5½d. which, with the malt duty, of 9$\frac{5}{10}$d. paid in Scotland, and not drawn back on Exportation, making 8s. 3$\frac{3}{10}$d. is underſtood to be equivalent to the whole duty paid on Engliſh Spirits for home conſumption. The Engliſh duty, however, amounts to no more than 8s. 2½d. and conſequently the countervailing duty on Scotch Spirits is $\frac{8}{10}$ of a penny per gallon higher than it ought to be. But this is a point to be ſettled between Scotland and England, and, except for the ſake of illuſtration, is probably irrelevant to the preſent inquiry.

Engliſh Spirits going to Scotland are in like manner loaded with the local malt duty; but being under the Export Regulations, without payment of Waſh or Spirit duty, are, on Importation into Scotland, ſubject to a duty equal, or which ought to be equal, to what is payable on Scotch Spirits manufactured for home conſumption, the ſtrengths being alike in both countries. This duty, as before explained, amounts to 5s. 1$\frac{5}{10}$d. on the gallon, which is what Government receives, ſuppoſing the diſtiller from every 100 gallons of Waſh were to draw 16½ gallons of Spirit. But if, under his rapid mode of working, the Scotch diſtiller is able on an average to produce no more than 15 from the hundred, he conſequently pays as much duty for 15 as he would for 16½, if he could uniformly draw it. At this rate, the duty actually received by Government would be 5s. 7$\frac{6}{10}$d. or 6$\frac{1}{10}$d. per gallon above the nominal duty. But I do not wiſh it to be underſtood, that by rapid diſtillation no more than 15 per cent. can in any caſe be obtained, becauſe, in point of fact, ſome houſes do produce the 16½, but many others fall conſiderably ſhort of it; and in taking an average of the actual duty on the gallon of Spirit, this inability of the diſtillers to come up to the produce which the law has preſumed, and according to which it has impoſed the tax, ought in fairneſs to be taken into the account.

As the ſame Waſh which, by rapid diſtillation, in ſmall ſtills yields but 16½ per cent. would, by ſlow diſtillation, in large ſtills, yield 19 per cent. the coſt to the diſtiller of 16½ gallons, under the one ſyſtem, is conſequently as much as 19 under the other. The difference in the two modes of working is the ſole reaſon for the difference in the per centage. Conſequently 2½ gallons on every 16½ or 15 per cent. applies to the value of the material, which chiefly depends on the price of corn. In ordinary ſeaſons, however, I cannot eſtimate the diſadvantage to the diſtiller at leſs than 9d. per gallon.

Rapid diſtillation is yet attended with a claſs of diſadvantages, to which the ſlow mode is not liable, in the great expence and waſte of fuel, in extraordinary labour, and wear and tear of utenſils, by the hard firing which is conſtantly kept up in the furnaces, and which, ſo far as my knowledge and experience go, amount to 7d. on the gallon of ſpirits. Some diſtillers eſtimate it higher.

	s.	d
Engliſh Spirits, on their Importation into Scotland, therefore, ought to pay a duty correſponding, firſt, to the nominal duty charged on Scotch Spirits, of - - -	5	1$\frac{5}{10}$
Then, to the difference between the nominal and the actual duty, being as above explained - - - - - - - - - - - - - -	—	6$\frac{1}{10}$
Next, to the loſs of material, cauſed by rapid diſtillation, more than it would by a ſlow proceſs - - - - - - - - - - - - - -	—	9
Laſtly, to the extra expence of fuel, labour, and wear and tear attending quick working - - - - - - - - - - - - - -	—	7
In all - - - - -	£.0	6 11$\frac{6}{10}$

The gallon of Engliſh Spirits, however, going to Scotland, is chargeable with no more than 6s. a thing clearly erroneous. But as, in point of fact, England has not, for many years paſt, ſent any Spirits to Scotland, this rate of duty has never become a matter of diſpute between the countries.

In 1799, when the Scotch duty was 3s. the Engliſh was 4s. 5d. At that time Engliſh Spirits were chargeable, on going to Scotland, with a duty of 4s. being 1s. more than the Scotch duty, on account of difference in ſyſtem. This difference in the rate was eſtabliſhed after a very laborious inveſtigation of the ſubject, by a Committee of the Houſe of Commons, which ſat for two whole ſeſſions. The price of barley was then 28s. and malt 40s. per quarter. Barley is now 46s. and malt 80s per quarter. The price of labour and of all other things is in proportion. In the additional duties which, ſince that period, have been impoſed, the original proportion of 1s. on every three has moſt unaccountably been loſt ſight of. If 1s. was a fair allowance for the difference in the mode of working under the rates of duty and prices of corn exiſting in 1799, it ought, under the rates and prices of the preſent time, to be 2s. 1d. This, when added to the nominal Scotch duty of 5s. 1½d amounts in all to 7s. 2½d. inſtead of 6s. 11$\frac{6}{10}$d. as by my former ſtatement; thus, by two modes of computation, arriving as nearly as poſſible at the ſame reſult, which affords a convincing proof that it reſts on ſolid grounds. But this too is a point which reſpects Scotland and England only, and unleſs to aſſiſt in explaining what follows, it has little connection with the preſent queſtion.

IV. In Ireland the duty impoſed by law is at preſent 4s. Britiſh on the gallon of Spirits, without any regard to ſtrength; which, together with 1s. 8d. per gallon of malt duty, is the drawback for Exportation.

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Exportation. And 5*s.* 8*d.* is consequently the duty on British Spirits imported. Spirits may be made and warehoused for exportation without payment of Duty, in which case the Malt Duty only is drawn back. On their Importation into Great Britain they are subject to the English Duty of 8*s.* 2¼*d.* per gallon of the strength of 1 to 10 over proof. I doubt, if I am able to explain in all its bearings, the mode by which the Irish Duty is secured, but I shall briefly specify its leading features. An account is ordered to be taken, as in Scotland and England, of the Wash brewed, every 100 gallons of which are presumed to yield 10 gallons of Spirits; at which rate a computation is formed of the quantity of Spirit, and the Duty is charged accordingly. It will be recollected that in England the per-centage is 19, and in Scotland 16½. The Wash in Ireland being weak is capable of being fermented with great rapidity, sometimes in 48 hours, but more frequently in three or four days. The law has fixed six days as the limit within which the Wash shall be brewed, fermented, and distilled. If not accomplished in that time it is presumed to have been used, and fresh materials substituted, and consequently double duty is incurred. But with materials so weak there is no difficulty in complying with the law in this particular. As the facility in fermentation gives the Distiller opportunities of fraudulently abstracting the Wash, a computation is also formed of the quantity of Spirits in proportion to the power of the Still. But as flat and shallow Stills, such as are used in Scotland, are calculated to do more work than those of considerable depth, the law has at the same time fixed a shape for the Irish Still, by which the altitude or depth, ascertained in a certain manner, shall bear a given proportion to the diameter at its widest part; and each Still, according to a scale of sizes, is presumed to perform in the month of twenty-eight days a certain number of operations. In consequence of this shape of the Still slow distillation is to a certain degree ensured, much to the advantage of the Distiller.

A Still of 200 gallons contents, and not exceeding 300, is chargeable per month with

	120 Charges, or for	200 Gallons	8,400 gallons of Spirit.
300 and not exceeding 400	108	300	11,340
400 - - 500	96	400	13,632
500 - - 750	84	500	14,700
750 - - 1,000	76	750	19,919
1,000 - - 1,250	69	1,000	24,150
1,250 - - 1,500	64	1,250	28,000
1,500 - - 1,750	62	1,500	32,550
1,750 - - 2,000	58	1,750	35,525
2,000 - - 2,250	56	2,000	39,200
2,250 - - 2,500	54	2,250	42,525
2,500 - - 2,750	52	2,500	45,400
2,750 - - 3,000	50	2,750	48,125
3,000 and upwards	48	3,000	50,400

How far this scale is duly proportioned I do not pretend to determine, but I have no doubt that the number of charges or quantity of work thus put upon each class is greatly below what is actually performed. Instances of surcharges are notwithstanding very rare. In the 5th Report of the Commissioners on Fees, Gratuities, &c. speaking on this subject, it is stated, page 148, "that in all "the (gaugers) books examined by us, there appeared no instance of any but the most trivial excess "beyond the monthly charges, though the number of workings imposed on the Distiller has been "increased more than threefold within the last two years; a circumstance affording in itself a proof "of systematic fraud and collusion." Stills of 1,000 gallons have besides an abatement of 8 per "cent. on the amount of the Duty, and Stills of 1,500 gallons an abatement of 16 per cent. the policy of which I have never been able fully to comprehend, but which operates to the disadvantage of British Spirits imported into Ireland; for in the Irish Countervailing Duty no allowance is made on that account. Irish Spirits are, in point of fact, produced by the Distiller at the high strength of 26 per cent. over proof on Dicas's hydrometer, equal to 28 or 29 per cent. on that of Clarke, the instrument legalized in Britain, in which the Irish enjoys a great advantage over the British Distiller. There being in Ireland no limitation of strength, and the Duty attaching not to the Material but to the Spirit, the Distiller is naturally induced to bring off his Spirits at a high strength. The Irish people too, from long habit, consume the Spirits at much higher strengths than the people of Great Britain, arising, I have no doubt, from the concentrated state in which it has been the interest of the Irish Distiller to bring his Spirits to market. The strongest Spirits that can be carried into consumption in England are 20 per cent. *under* proof, while in Ireland, they are 28 or 29 per cent. *over* proof.

When Spirits are to be Exported to Britain it is unnecessary that they should be stronger than 10 over, because that is the strength at which the British Duty attaches on Importation, and, if higher in strength, duty would be charged in proportion. The Exporter, therefore, may sell in the home market, without permit, 18 gallons out of every 100, supplying their place with water, and receive on the residue as much Drawback as he could have done had it been 18 per cent. stronger.

There is an advantage of great importance on the side of Ireland in the quality of the Wash, which being weak is not only much sooner but more effectually fermented than when it is strong. The same quantity and quality of corn will according to the former mode yield 10 per cent. more Spirits than it could by the latter. This is a point well understood. But besides a greater produce from the corn, the expence attending the manufacture of weak Wash is less than that of strong. Strong Wash, for instance, requires a larger proportion of corn to be infused in the mash-tun than is

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required by the other, and to make ſure of the ſucceſs of the proceſs, it is alſo neceſſary that a larger proportion of that corn ſhall be malted than when the weak proceſs is followed. After having obtained from the maſh-tun worts of this ſtrong quality, it is beſides very often neceſſary to mix and diſſolve in them a conſiderable quantity of malt-flour worked through a fine cloth, which the diſtillers call Lob. Worts thus enriched are not only ſlower in fermentation but of more difficult management in the proceſs. Of the corn employed to make ſtrong Waſh, from $\frac{1}{2}$ to $\frac{3}{4}$ or $\frac{2}{3}$ muſt of neceſſity be malt, according to the quality of the corn in particular years. In my view of the ſubject, I rate it at $\frac{2}{3}$ at the average. But in order to make Weak waſh as in Ireland, if $\frac{1}{6}$ part of the corn be malted it is ſufficient. It is needleſs to advert to the quality of Iriſh corn, becauſe if it be inferior to Britiſh it is alſo much cheaper, and the manufacturer can have more of it for the ſame money. It is beſides all ſold by weight. The Iriſh barrel of malt is 168 pounds, of barley 224 pounds. The duty on the malt is at ſo much per barrel, and is conſequently regulated by weight. I have before ſhown that in England, ſuppoſing the corn to be half malted and half unmalted, the malt duty amounts on the gallon of Spirits manufactured in that country to 11$\frac{1}{2}$*d.* taking the work of Ireland in the ſame proportion, the malt duty of 10*d.* per barrel would amount to 6*d.* on the Spirit, but if only $\frac{1}{6}$ of the corn be malted, then it would amount to 1$\frac{1}{2}$*d.* whereas the Drawback allowed on Exportation, upon the principle of half and half, is 10*d.* per gallon. While this rule of half and half continued, it was underſtood that the Iriſh diſtillers, like the Britiſh, might uſe in their proceſs as much or as little malt as they pleaſed; but more recently they have been required by law to make uſe of no grain that is not malted, the proof of which is to be eſtabliſhed by the Exciſe permits accompanying the malt from the maltſter to the diſtiller. If this could be fairly carried into effect, there is no doubt that in ſo far as the Iriſh diſtiller may have hitherto uſed unmalted corn, it would make him in future uſe malt only. The law taking it for granted that ſuch will be the certain conſequence of this meaſure, has actually gone the length of providing that Iriſh Spirits, which on their Exportation under the former regulation ſhould be entitled to 10*d.* per gallon of Drawback (but for which 1$\frac{1}{2}$*d.* would have been adequate) ſhall now be entitled to 1*s.* 8*d.*; thus creating a bounty in favour of the Iriſh Exporter of no leſs than 1*s.* 6$\frac{1}{2}$*d.* on every gallon of Spirits ſent from Ireland. I call it a bounty, becauſe it can be ſhown, even by the teſtimony of Iriſh diſtillers, that the regulation in ſo far as it goes to impoſe a duty, or to protect the Revenue, is entirely nugatory, while it is efficient only in ſecuring the regular payment of the Drawback.

It is well known, that one quarter of corn malted, added to one quarter unmalted, will produce conſiderably more Spirit than two quarters, either of the one or the other, can do ſeparately. This proves it to be for the intereſt of the diſtiller to uſe a mixture. The diſtiller either manufactures his own malt at the next door perhaps, or he buys it from the entered maltſter. Let it be ſuppoſed, however, that the trades of diſtiller and maltſter are diſtinct and unconnected. The proper cuſtomers of the maltſter are the diſtillers, legal and illegal, and the brewers of malt liquor. Malt liquor, in Ireland, is ſubject to no tax; and the brewers are conſequently under no ſurvey or check of any kind: neither, of courſe, are the unentered diſtillers. The conſumption of malt by means of theſe two deſcriptions of perſons is immenſe. A maltſter, for example, ſelling them one half of what he makes, ſells it unaccompanied with permit; becauſe, to brewers or unentered diſtillers, permits are of no importance or ſignification: the other half he ſells to the entered diſtiller, giving him permits for all he has manufactured, at leaſt for all he has paid duty upon; with theſe the diſtiller is enabled to ſatisfy the Exciſe, and to cover, to any extent he pleaſes, the uſe of unmalted corn. Nor would the caſe be different, although the maltſter were to have no other cuſtomer than the legal diſtiller, and were to ſend him, with regular permits, every barrel of malt he made; for the entered diſtiller could, in that caſe, ſell to the illicit diſtiller and the brewer all his ſurplus malt, uſing raw corn inſtead of it. But, in fact, the maltſters will undertake to ſupply the diſtillers with barley as well as malt, furniſhing malt permits with both. To accompany the removal of malt, by an Exciſe permit might be uſeful in pointing out, for example, whether it be going ſouth or north, eaſt or weſt, when deſtined to diſtant parts; but in removing it in towns or villages, from door to door, and to make it the rule for charging a duty on the diſtiller, is to the laſt degree abſurd.

It was attempted, about ten years ago, in conſequence of the zeal of certain Scotch Revenue Officers, to ſubject the unmalted corn uſed in the Scotch diſtilleries to the payment of malt duty; a law for that purpoſe was accordingly paſſed, which continued a conſiderable time; but on account of its obvious futility was at length repealed. Among the regulations which were deviſed for carrying it into effect, that of permitting the malt was not of the number, nor ever thought of. In Scotland at this moment, malt removing from the Lowlands to the Highlands, or from any part within the Highlands to another part of that diſtrict, is required to be accompanied with an Exciſe permit; the intention of which is in ſome degree to give the officers a ſcent of the true deſtination of the malt, ſo as to be able to trace out illicit ſtills; but this regulation (which I had ſome hand in procuring) is applicable only to the Highlands, where the malt has to be carried to a great diſtance, and very often on horſeback. As a general meaſure applicable to the trade of a maltſter, in one ſtreet perhaps, and a diſtiller in the next, furniſhing a rule for charging duties, it could have obtained no countenance in this country.

Yeaſt is an article of great expence in every diſtillery, and is abſolutely neceſſary in the fermentation of ſtrong Waſh; but in the caſe of weak Waſh, a ſmall quantity, though not of the beſt quality, anſwers every purpoſe. On this item alone, the advantage in favour of the Iriſh ſyſtem is not under 1$\frac{1}{2}$*d.* per gallon on the Spirit.

Suppoſing

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Suppoſing it then to be true that the Iriſh diſtiller pays the full duty on every gallon of Spirits he makes, which is aſſuming a great deal in favour of Ireland, he enjoys in the Iriſh market, over the Engliſh diſtiller, on Spirits of Engliſh manufacture, the following advantages:

	s.	d.
Firſt. 16 per cent. of abatement on the internal Iriſh duty of 4s. equal to	—	$7\frac{56}{100}$
2. The mode of working impoſed on the Engliſh diſtiller, with reſpect to ſtrong Waſh, by which he is deprived of 10 per cent. of the value of the materials, equal to	—	6
3. The expence of yeaſt for ſtrong Waſh more than for weak	—	$1\frac{1}{2}$
4. The expence to the diſtiller by the uſe of the larger proportion of malt in ſtrong Waſh than in weak Waſh, is equal to	—	5
The total advantage to Ireland over England in the Iriſh market	£. 0	$1\ 8\frac{15}{100}$

In this view I have laid out of conſideration the advantage to Ireland from the great ſtrength of her ſpirits, becauſe, in conſequence of legal opinions, I believe it is now admitted, that although England cannot remove Spirits for home conſumption of a higher ſtrength than one to ten over, yet that in exporting them to Ireland they may be removed of any ſtrength above that ſtandard, and a drawback be obtained in proportion; while on Importation into Ireland they will pay no more duty than if they had been weaker.

I ſhall next enumerate the advantages poſſeſſed by Ireland on Spirits exported to and ſold in the market of England.

In this caſe no advantage is derived from the 16 per cent. becauſe the Iriſh diſtiller not having paid it, does not draw it back. I conceive this matter, however, to be not ſo well regulated as it might be.

	s.	d.
The diſadvantage to Engliſh Spirits by the ſhort produce from the corn, in working from ſtrong Waſh, as before is	—	6
Yeaſt, for ſtrong Waſh more than weak, as before	—	$1\frac{1}{2}$
Expence to England, by the uſe of more malt in the ſtrong proceſs	—	5
Drawback obtained by Ireland, in lieu of malt duty, more than is in fact paid	1	$6\frac{1}{2}$
Evaded, by exporting Spirits at one to ten, inſtead of twenty-eight or twenty-nine over, *receiving* the ſame drawback for the weak as for the ſtrong	1	0
The total advantage to Ireland in the Engliſh market is	£. 0	3 7

I now come to try Ireland in her intercourſe in Spirits ſent to that country from Scotland;

	s.	d.
The 16 per cent. of abatement in Ireland is equal to	—	$7\frac{68}{100}$
Diſadvantage to the Scotch diſtiller by ſhort produce from the material by ſtrong Waſh	—	6
By yeaſt for ſtrong Waſh more than weak	—	$1\frac{5}{10}$
By the uſe of more malt by the Scotch diſtiller	—	5
By rapid diſtillation	—	9
By extra expence of fuel, labour, and wear and tear	—	7
By not obtaining the produce from the waſh for which duty is charged, ſay 15 inſtead of $16\frac{1}{2}$	—	$6\frac{1}{10}$
	£. 0	$3\ 6\frac{26}{100}$
From this is to be deducted what is drawn by Scotland on Exportation to Ireland more than Government has received, being the difference between	s. 8	d. $2\frac{5}{10}$
And	5	$11\frac{3}{10}$
	2	$3\frac{8}{10}$
Advantage to Ireland, over Scotland, in the Iriſh market	£. 0	$1\ 3\frac{8}{100}$

I next try Ireland in her Exportation to Scotland; taking the diſadvantage to the Scotch diſtiller;

1. In the ſhort produce from his materials by uſing ſtrong Waſh, as before	£. 0	— 6
2. Yeaſt for the ſtrong waſh	—	$1\frac{5}{10}$
3. Additional proportion of malt for ſtrong Waſh	—	5
4. Rapid diſtillation	—	9
5. Extraordinary expence of fuel, labour, and wear and tear	—	7
6. Not obtaining the produce from the Waſh for which duty is charged	—	$6\frac{1}{10}$
7. Drawback obtained in Ireland in lieu of malt duty more than is in fact paid	1	$6\frac{1}{2}$
8. Evaded by exporting Spirits at 1 to 10, inſtead of 28 or 29 over, receiving the ſame Drawback for the weak as for the ſtrong	1	—
	£. 0	$5\ 5\frac{1}{10}$
Deduct what is drawn by Scotland on Exportation to Ireland more than Government has received, being the difference between	s. 8	d. $2\frac{1}{2}$
And	5	$11\frac{3}{10}$
	2	$3\frac{8}{10}$
Advantage to Ireland, over Scotland, in the Scotch market	£. 0	$3\ 1\frac{9}{10}$

Amidſt

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Mr. Smith.

Amidſt ſuch a complication of ſyſtems and modes of working, it remains to be conſidered how the contending intereſts of the Diſtillers are to be reconciled. Ireland, upon the whole, has greatly the advantage over England as well as Scotland. Still, however, Scotland prefers to abide by the Act of Union, not knowing, if once that were opened up, how far it may be intended to go, or what uſe might be made of the precedent. But her Diſtillers, at the ſame time, can have no objection to an intercourſe in Spirits with Ireland on ſuch terms of reciprocal regulation as ſhall give one ſet of Traders no advantage over another. After the moſt mature conſideration of the ſubject, I am humbly of opinion that there is one, and but one, way of accompliſhing this object, which is by requiring one country when working for Exportation to another, to enter and appropriate a houſe for that particular purpoſe, in which an operation for home conſumption ſhall for the time be permitted to take place, and to conduct it in all reſpects agreeably to the laws and regulations of that other country to which the Spirits are intended to be ſent. Thus England might have houſes for home conſumption for Scotland and for Ireland: Scotland might have houſes for home conſumption for England and for Ireland: and Ireland might have houſes for England and for Scotland, as well as for home conſumption. The entries ſhould be made annually, as England and Scotland do at preſent, which would enable the Diſtillers of each country, who know very nearly the extent of their home market, to calculate with tolerable accuracy the quantities of Spirits that are every year to be imported, and thence to regulate the extent of their internal workings; by which would be checked that thirſt for ſpeculation and adventure by manufacturing Spirits for uncertain markets, which hitherto has been ſo deluſive to the Export Diſtillers. It would alſo be neceſſary, the more completely to ſeparate this trade from that for home conſumption, to have the Spirits warehouſed at the place of manufacture, and that the duty paid there ſhould be drawn back either on ſo warehouſing, or on exportation, ſo as to ſubject the Diſtiller to the ſame difference between the nominal and actual Duty to which the Diſtillers are ſubject in that country for which his work is entered. I recommend to warehouſe the Spirits in the place of their manufacture, as in Britain, not having much confidence in the ſyſtem of Ireland as hitherto practiſed, with regard at leaſt to uſing the King's warehouſes for the diſtillery. Theſe warehouſes may happen to be at a conſiderable diſtance from the diſtillery, and temptations to fraud may occur on the Road. They are beſides for general purpoſes, containing Rum, Brandy, Hollands, &c. and the Iriſh-made Spirits may happen to come out not exactly ſuch as they went in. We have ſeen in the London market Spirits, under the character of Iriſh, very much reſembling foreign. We have even known ſeizures on that ground followed up by condemnation. In the 5th Report on Fees, Gratuities, &c. it is ſtated, p. 151, that "by law the "liberty of warehouſing Spirits is permitted in certain parts of Ireland. Spirits ſo warehouſed may "be either exported duty free, or taken out for home conſumption, on payment of the duties and "intereſt thereon, at the rate of £.10 per cent. per annum, from ſixty days after the time of ſtoreing; "but Spirits which have paid duty may be exported without being warehouſed, and receive a "Drawback of 5s. 3d. Britiſh per gallon; and Spirits exported from the King's warehouſes a "drawback of 10d. Britiſh per gallon in lieu of the Duty on that proportion of Malt which is "ſuppoſed to have been uſed in their manufacture. We have before mentioned that the Store-"keeper's receipt was the voucher on which the Officer deducted from the Diſtiller's weekly charge "the quantity of Spirits warehouſed in any week. We are now to add that it is the Storekeeper's "Permit alone which releaſes them from ſtore when taken out for home conſumption; that no ac-"count of theſe ſpirits appears to be kept by the Book-keeper of the Stores; and that the ſtock in "ſtore has not been taken by any Check-officer for the laſt four years. Having detailed in our "Report on the Cuſtoms the frauds which had prevailed with reſpect to Spirits ſtored under Bills of "View, and the heavy loſſes which the Revenue ſuſtained thereby, we cannot but view the preſent "manner of warehouſing Iriſh Spirits, and taking them out for home conſumption, as liable, under "an incorrect Officer, to ſimilar abuſes."

According to the method which I have mentioned, as being alone practicable, each country would preſerve for its local conſumption the benefit of its own mode of working, which, in that caſe, I ſhould not be diſpoſed to interrupt. Ireland, if partial to the 8 and 16 per cent. of allowance on ſtills of 1,000 and 1,500 gallons, need not abolish it. If partial to the high ſtrength of her Spirits, or to be exempt from any limit in this reſpect, as at preſent, let it be ſo. If ſhe prefers to work from weak Waſh, with a ſmall proportion of malt and yeaſt, ſo as, at the leaſt expence, to produce the moſt ſpirit from her materials, by all means let her be gratified. In ſhort, ſhe might have, for home conſumption, a ſyſtem of her own forming, provided that in her Exportations to England and Scotland ſhe conformed ſtrictly to what the Engliſh and Scotch are bound to do. Yet I think the Iriſh local Revenue would be much better collected than it is, by laying a ſmall duty on the Waſh, of perhaps 1½d. per gallon; fixing the per-centage at 15; ſettling a maximum of ſtrength which ought to be at the higheſt probable rate, 30 per cent. over, for example, ſo as to ſuperſede any neceſſity of trying the ſtrength by the Officer, fixing a minimum of Still at probably 500 gallons; charging a duty on the Spirit, as ſent out, of one penny per gallon; and, in addition to theſe checks, a licence duty on the contents or capacity of the Still, payable by advance, in monthly proportions, allowing the diſtiller to work to the utmoſt extent of his power. The Waſh and Spirit-duty being ſmall, and the per-centage high, there would be neither inducement nor opportunity to commit fraud. As all the Spirits would thus be accounted for, the actual power of the Still, and total rate of duty would, at the end of the year, be exactly aſcertained. If the duty happened, for the firſt ſeaſon, to be too low, it might be augmented the next; but, if moderately low (for it is too high at preſent), it would, under ſuch a ſyſtem, do more to root out private diſtillation, and the corruption of

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Mr. Smith.

of the Revenue Officers, than any other mode that can be deviſed. Illicit trade would be ſuppreſſed, the Revenue improved, the diſtillers flouriſhing. Indeed, whatever tends to the advantage of the fair diſtiller is alſo beneficial to the country. And of the Iriſh diſtillers whom I have the honour to know, it is but juſtice to ſay, that there is nothing they ſo much deſire as to be relieved from the graſp of corruption. That ſuch practices exiſt, is owing more to the defects of the ſyſtem than to the will of the traders. Yet, that they exiſt to a monſtrous degree will appear from the following paſſage, amongſt many others, in the Fifth Report of the Commiſſioners on Fees, Gratuities, &c.: "That, by the frauds of the licenſed diſtillers alone, the Revenue has, on the average, ſuſtained a loſs of £ 856,000 and upwards, for each of the two laſt, and perhaps ſeveral preceding years. This monſtrous fraud, we are ſorry to remark, could not have been effected but by the colluſion and connivance of the officers, whoſe corrupt intercourſe with the diſtillers appears to have been general, and would almoſt, without other evidence, be manifeſted by the enormous amount of their fees." And in the Sixth Report it is ſtated, on the ſubject of malt, page 5, "That it would not be eaſy for the licenſed manufacturer to evade the duty unleſs he were ſeconded by the connivance and corruption of the officers employed to check and controul him." And further, in page 18, "In our Report on the Diſtilleries we have ſtated our conviction that the fees received by the officers in moſt caſes exceeded thoſe acknowledged to us in their examinations, and in that conviction we have been ſince fully confirmed, by the admiſſion of a gauger, who made an unſolicited and voluntary confeſſion of his having received, during 14 months that he was in charge of a diſtillery, in the diſtrict of Dublin, upwards of £.1,100, though, in a previous examination, he had depoſed to the receipt of no gratuity, fee, reward, perquiſite, or emolument of any kind or nature whatſoever, other than a ſum of about 72 guineas, and a few gallons of Spirits, annually. This officer having alleged, as a palliation for his conduct, that he had been inſtigated by one of his ſuperior officers to defeat our inquiries by evaſion or ſuppreſſion of the truth, we deemed it our duty to examine into the tranſaction, and we regret extremely that our examination has afforded ſtrong grounds for believing that the charge is but too well founded."

I am prepared, however, from ſome quarters, to expect objections, on the part of Ireland, to any meaſure calculated to enſure the due Collection of the Revenue; for ſhe would thus loſe part of the advantage ſhe enjoys over Great Britain. And in particular, it has been urged againſt the plan requiring all the three countries working for Exportation, to enter and appropriate a houſe for that purpoſe, that ſuch a ſyſtem would not at all ſuit Ireland, becauſe ſhe muſt, in that caſe, have three deſcriptions of diſtilleries, one for the home trade, another for the Scotch trade, and a third for the Engliſh. It is true ſhe muſt, and ſo muſt England and Scotland have diſtilleries in a ſimilar manner. Theſe two countries deſire nothing of Ireland to which they do not themſelves conform. Neither can I, in the Act of Union, recognize any thing which confers on Ireland a right to have a capital provided for her at the expence and to the prejudice of Great Britain, unleſs indeed in ſo far as equal laws and the juſt adminiſtration of them would undoubtedly, where her own capital is inadequate, induce diſtillers from the other parts of the empire to devote to her ſervice their time and their means in this manufacture.

I have alſo heard it ſtrongly inſiſted upon, that Parliament, in the furtherance of Britiſh intereſts, have no right to impoſe on Ireland any particular proceſs or mode of working; but that if the mode of working followed in Britain be prejudicial to her own intereſts, it may be changed. In this argument there is nothing ſolid; for if the Britiſh mode were altered, and ſtill more if the Iriſh mode were adopted in its place, ſo as to equalize the intereſts of the traders, not only would the Revenue be loſt, but the diſtillers alſo would be ruined: a ſacrifice which Ireland, in order to protect a ſyſtem ſo favourable to her Exportations, and ſo adverſe to Importations from Britain, can have no right on principles of reciprocity to demand.

I have hitherto abſtained from all obſervation on the exemption of Spirits made in the Highlands of Scotland from a part of the Duty; and alſo the exemption from a part of the malt Duty, on the bere or big of that diſtrict; becauſe both the Spirits and the malt manufactured under thoſe exemptions are intended only for the uſe and conſumption of the Highlands. Hence in a queſtion embracing the intercourſe between Great Britain and Ireland, the conſideration of theſe trades, and the particular rates of duty referring to them, cannot properly be diſcuſſed. But theſe exemptions, originally well intended, have long been ſubject to ſuch groſs abuſes, and productive of ſuch extenſive miſchiefs to the Revenue, and to the Lowland Diſtiller, that in my humble opinion they cannot be too ſoon entirely aboliſhed. Indeed it appears to me, that the Highland proprietors themſelves, if they ſaw their own intereſt, would court this abolition. It is a meaſure too in which Ireland is conſiderably intereſted, inaſmuch as whatever tends to depreſs or diſcourage the intereſt of the Scotch Diſtiller tends generally to diſcourage the Importation into Scotland of Iriſh Spirits, or to force into Ireland the Spirits of Scotland. It would beſides be difficult to diſcover a ſingle argument in favour of their juſtice; for as well might the inhabitants of Weſtmorland or Wales, or the leſs fertile parts of Ireland, demand exemptions from a part of the duty now exigible in thoſe parts.

Illicit Stills prevail to ſome extent in England; to a much greater extent in Scotland; and to an extent in Ireland altogether prodigious. It belongs not to this inquiry to ſuggeſt ſpecific remedies for ſo great an evil; but I am very confident, that by ſome wholeſome regulations for the internal trade of Ireland, a well-regulated intercourſe between that country and Great Britain, and a due

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Mr. Smith. vigilance on the part of Government in the ſuppreſſion of illicit Diſtillation, the Diſtillery Revenue, amounting in the whole Empire to nearly four millions, might eaſily be increaſed to the ſum of ſix millions ſterling per annum.

I beg leave to refer to the evidence which I had laſt ſeſſion the honour to deliver to the Weſt-India Committee; a great part of which will be found applicable to this inveſtigation.

THOMAS SMITH.

Martis, 28° die Martij 1809.

Lord BINNING in the Chair.

Ordered,

THAT Mr. MALCOLM BROWN do attend this Committee, upon Thurſday the 13th day of April next; and bring with him an Anſwer to the following Queſtion.

BINNING, Chairman.

YOU are deſired to ſtate to the Committee,—In what manner, and to what extent (if any) the Regulations of Revenue, which are enforced by Law, in the manufacture of Spirits in Ireland, and in the Export of the ſame to England and Scotland reſpectively (and to which the Manufacturers and Exporters of the latter countries are not liable) operate indirectly as a charge upon ſuch Spirits as may be made in Ireland for Exportation to England and Scotland reſpectively and what alterations you conceive would be neceſſary in the proviſions of law under which Spirits are manufactured in either of thoſe countries for Exportation to the other, ſo far as relates to reſtrictive internal regulations operating indirectly as a charge upon the manufacture of ſuch Spirits, or to exiſting Drawbacks and countervailing Duties, or otherwiſe; in order to place the intercourſe in Spirits between England and Ireland, and Scotland and Ireland reſpectively, upon thoſe terms of reciprocity which are required by the Act of Union; and alſo, whether the confining the intercourſe in Spirits, between Great Britain and Ireland, to ſuch Spirits as ſhall have been previouſly diſtilled for Export, and lodged in Warehouſe, and Exported from thence without payment of any Duty on the Spirit, will not materially tend to the ſame object?

Jovis, 13° die Aprilis: Lord BINNING in the Chair.—Mr. Malcolm Brown attending, according to Order, delivered in his Anſwer.

Mr. Brown. THE Duty on Spirits made in Ireland is charged on the Diſtiller, in four different ways, in different parts of the proceſs.

The higheſt of theſe charges, at the end of the week and month, is brought againſt the Diſtiller.

It frequently happens that he is really charged with more Duty than he ought to pay on the quantity of Spirits diſtilled.

The Duty on a gallon of Spirits in Ireland is 4*s.* and 1*s.* 8*d.* per gallon in name of Malt Duty, making in all 5*s.* 8*d.* per gallon, without any reference to ſtrength; but the Diſtiller generally makes his Spirits ten to fourteen per cent. over hydrometer proof, by the Iriſh hydrometer.

The Diſtiller is liable to a certain number of doublings or charges on his ſtill, according to the content of his ſtill, per month of twenty-eight days.

The ſecond charge is on the Waſh, or Pot-Ale, at the rate of one gallon of Spirits for every ten gallons of Pot-Ale, provided the Spirits do not exceed the above proportion; but the Duty attaches on the Spirits, when they exceed the above proportion, which they do frequently.

The third charge is in the Singlings, or low Wines, allowing one gallon of low Wines for every four gallons of Waſh, and two gallons of Spirits for every five gallons of low Wines.

This part of the law is ſevere and oppreſſive on the fair trader, and puts him completely in the power of the Exciſe Officer, without any equivalent advantage to the Revenue. It is impoſſible for the fair trader to make the different parts of the proceſs to correſpond ſo exactly, as not occaſionally to incur ſurcharges at every viſit of the officer, which takes place at leaſt three or four times in the courſe of a day, and frequently obliges the Diſtiller actually to ſmuggle in ſome part of the proceſs, although at the ſame time he may be paying the full amount for the quantity of Spirits he

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Mr. Brown.

he has actually made. This check on the Singlings, in juſtice to the fair trader, ſhould be laid aſide: no ſuch regulation is in England or Scotland, nor could the Engliſh or Scotch Diſtiller work under it.

The fourth charge ariſes from the Spirits, if they exceed the proportion of one gallon of Spirits for every ten gallons of Waſh, or two gallons of Spirits for every five gallons of low Wines, or if at the end of twenty-eight days they exceed the quantity of Spirits required of the monthly charge on the ſtill.

In this part of the proceſs, the Diſtiller is liable to pay more Duty than the Spirits produced would warrant, owing to his being charged for a certain quantity of Spirits every time the ſtill is charged, without taking into calculation the actual quantity of low Wines put into the ſtill; for the Diſtillers cannot work their ſtills with the quantity preſcribed by the law to be put into them as a ſtill charge: this regulation of the ſtill charge, in juſtice to the Diſtiller, ſhould be laid aſide.

In Ireland, the officer balances his account of Waſh, low Wines, and Spirits, at every viſit, and brings the higheſt of thoſe againſt the Diſtiller; this ſhould only be done at the end of a week or month, ſo as to give the Diſtiller a fair chance of good or bad work, which is very different one day from another. I believe the Engliſh Diſtiller has his account only balanced at the end of eight months, or when he ſtops work for the year.

The Iriſh diſtiller is ſuppoſed to work entirely from malt; or if he does not work from malt, he is charged with the Malt Duty of 10s. on every ſix gallons of Spirits produced,—the quantity which it was calculated a barrel of malt would yield. This charge amounts to 1s. 8*d.* per gallon on the Spirits, and is brought to charge againſt the Diſtiller at the end of the month of twenty-eight days.

In that account, he gets credit for ten ſhillings on every barrel of malt he has conſumed, and for which he has produced permit, and proved by oath or otherwiſe, to the ſatisfaction of the officer, that the full Duty has actually been paid on the malt ſo conſumed.

This part of the law has never been worked under by the Iriſh Diſtiller, it being only enacted at the time of paſſing the Prohibition Law againſt the uſe of Corn. The Diſtillers conſider it a very objectionable mode of laying on a tax; they would prefer having it impoſed in any other ſhape, either as a Licence on the ſtill, or a Spirit Duty.

The Iriſh Diſtiller is allowed, at the end of the month, a diſcount of eight and ſixteen per cent. on the amount of his monthly Spirit charge of four ſhillings per gallon on Spirits made, for the conſumption of Ireland, in ſtills of one thouſand and fifteen hundred gallons content.

This allowance does not extend to Spirits made for Exportation to England, or thoſe lodged in the bonded Warehouſe for Exportation.

The Iriſh Diſtiller being only allowed ſix days for fermenting his Waſh, including the day of brewing and the day of diſtilling, which in fact reduces him to only four days fermentation; this is very much againſt his obtaining the full extract from the Corn, owing to the imperfect and uncertain fermentation of his Waſh; this will amount to nearly one gallon of Spirits in every barrel of Corn, and will add about 6*d.* per gallon on the coſt of his Spirits, a circumſtance which ought to be taken into calculation in fixing the countervailing Duties.

The rapidity of working the ſtills, which is nearly as great as in Scotland, alſo adds much to the expence. And the Scotch Diſtillers having got an allowance in lieu of this, of twelve pence half-penny per gallon on every gallon of Spirits ſent from England to Scotland; the Iriſh Diſtiller will think himſelf entitled to a ſimilar allowance.

In Ireland a licence muſt be taken out for making Malt for ſale, or for the uſe of a Brewer or Diſtiller as the caſe may be. No licence can be granted unleſs the Malt-houſe be of the following dimenſions:

Only one ciſtern is allowed in a Malt-houſe, which muſt be capable of containing at the leaſt four buſhels and an half of Barley for every 100 ſquare feet of working floor:

The kiln head muſt not exceed 324 ſquare feet for every 2,600 ſquare feet of working floors in the Malt-houſe.

No iron or wire kilns are licenſed, unleſs for making brown Malt for a Porter Brewer.

No Malt can be removed from the place of manufacture or from one place to another, until it has paid the Duty, and a permit obtained from the officer.

There is a regular ſtock account kept on every Maltſter, Brewer, Diſtiller, or Dealer; and very heavy penalties in caſe of increaſe or decreaſe in the Malt ſtock without a regular permit for the ſame.

MALCOLM BROWN.

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Martis, 28° die Martij 1809.

Lord BINNING in the Chair.

Ordered,

THAT Mr. WILLIAM AITCHISON do attend this Committee upon Friday the 14th day of April next; and bring with him an Anſwer to the following Queſtion.

BINNING, Chairman.

YOU are deſired to ſtate to the Committee,—In what manner, and to what extent (if any) the Regulations of Revenue, which are enforced by law, in the manufacture of Spirits in Scotland, and in the Export of the ſame to Ireland (and to which the Manufacturers and Exporters of the latter country are not liable) operate indirectly as a charge upon ſuch Spirits as may be made in Scotland for Exportation to Ireland; and what alterations you conceive would be neceſſary in the proviſions of law under which Spirits are manufactured in either country for Exportation to the other, ſo far as relates to reſtrictive internal regulations operating indirectly as a charge upon the manufacture of ſuch Spirits in either country, or to exiſting Drawbacks and counterval ing Duties, or otherwiſe; in order to place the intercourſe in Spirits between England and Ireland upon thoſe terms of reciprocity which are required by the Act of Union; and alſo, whether the confining the intercourſe in Spirits between Great Britain and Ireland to ſuch Spirits as ſhall have been previouſly diſtilled for Export, and lodged in Warehouſe, and Exported from thence without payment of any Duty on the Spirit, will not materially tend to the ſame object?

Jovis, 13° die Aprilis: Lord BINNING in the Chair.—Mr. Aitchiſon attending, according to Order, delivered in his Anſwer.

Mr. Aitchiſon.

" YOU are deſired to ſtate to the Committee,—In what manner, and to what extent, (if any)
" the Regulations of Revenue which are enforced by law in the Manufacture of Spirits
" in Scotland, and in the Export of the ſame to Ireland, (and to which the manufacturers
" and Exporters of the latter country are not liable) operate indirectly as a charge upon
" ſuch Spirits as may be made in Scotland for Exportation to Ireland?"

THE rapid mode of diſtillation in the manufacture of Spirits enforced by law in Scotland, and the waſte of material ariſing therefrom, together with the other Revenue regulations, render the expence of manufacturing Spirits in Scotland and in exporting them to Ireland much greater than it otherwiſe would be, was the Scotch Diſtiller ſubjected to the ſame regulations as exiſt in Ireland; and *vice verſa*, the Iriſh Diſtiller makes his Spirits at a proportionate leſs expence.

The Duties in Scotland being charged on the Waſh, the Still, and the Spirits, and no deductions whatever allowed, ſhould the proportion of Spirits required by law to be produced from the Waſh and Still not be made, and which is frequently the caſe, it becomes impoſſible for the Scotch Diſtiller to evade any of the Duties, nor can he by ſuperior ſkill in his profeſſion manufacture at a lower Duty, while from ignorance he may eaſily ſubject himſelf to a much higher.

When on corn 16½ gallons of Spirits, at the ſtrength of one to ten over Hydrometer proof, is required to be produced from one hundred gallons of Waſh in Scotland, or if not produced, the Duty is however charged. If this Waſh was diſtilled by the ſlow operation as practiſed in Ireland, it is believed eighteen gallons or even more could be produced from it.

The Iriſh Diſtiller has a great advantage over the Scotch in working from weak Waſh, as he may produce 20 gallons of Spirits from the ſame weight of corn which, according to the Scotch mode, would only yield about 18. By making weak Waſh, a very trifling proportion of malt may be uſed, and infinitely leſs yeaſt than when the Waſh is ſtrong.

In Ireland a Drawback of ten pence per gallon is received on account of Malt Duty, when, it is underſtood, two pence would be much nearer what ought to be. Beſides theſe, from the Revenue regulations in Scotland, there is a prodigious waſte of coals, &c. and the ſtills, from the rapid working, are quickly burnt out.

I am therefore clearly of opinion, the Scotch Diſtiller works at a diſadvantage with the Iriſh, of nearly one ſhilling and ſixpence per gallon, and which operates indirectly as a charge on Spirits made in Scotland.

" WHAT alterations do you conceive would be neceſſary in the proviſions of law under
" which Spirits are manufactured in either country for Exportation to the other, ſo far as
" relates to reſtrictive internal regulations operating indirectly as a charge upon the
" manufacture of ſuch Spirits in either country, or to exiſting Drawbacks and Counter-
" vailing Duties, or otherwiſe, in order to place the intercourſe of Spirits between England
" and Ireland, upon thoſe terms of reciprocity which are required by the Act of Union?"—

WITH reſpect to the intercourſe of Spirits between England and Ireland:

The regulations which ſubſiſt between Scotland and England, and which have been found from experience fully to anſwer the object intended, I am of opinion ought to be enforced in the ſame manner

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manner in Ireland when working for export to England. Indeed whenever one country works for exportation to the other, a work ſhould be entered excluſively for that purpoſe, and be ſubjected to the mode of operation and entire regulations which exiſt in the country the Spirits are to be exported to. On no account whatever ſhould the Home trade be blended with that for Export. This in my opinion is the only fair mode both for ſecurity to the Revenue and to put the trade upon a fair footing. Formerly, before theſe regulations had effect in Scotland, nearly as much Spirits uſed to be ſent to England as had paid Duty in all Scotland, and the Scotch market was entirely ſupplied with Spirits which had paid no Duty. From the Fifth Report of the Iriſh Commiſſioners it appears ſimilar practices have been carried on in Ireland, and there is great reaſon to apprehend they will not eaſily be put a ſtop to, without ſome ſuch regulation as here mentioned. *Mr. Aitchiſon*

" Whether the confining the intercourſe in Spirits between Great Britain and Ireland, to
" ſuch Spirits as ſhall have been previouſly diſtilled for Export, and lodged in Warehouſes
" and exported from thence without payment of any Duty on the Spirit, will not materially
" tend to the ſame object?"——

I apprehend the Anſwer to this is contained in that to Query 2d, that the intercourſe between Great Britain and Ireland ſhould be exactly under ſimilar regulations as at preſent exiſt between Scotland and England.

WILLIAM AITCHISON.

Martis, 25° die Aprilis 1809.

William Huskisson, Eſq. in the Chair.

JOSEPH BENWELL, ESQ.

WHAT is the ſmalleſt quantity of malt uſed by the Engliſh diſtiller, as compared with the quantity of unmalted corn?—I ſhould think in working for the conſumption of England, there was ſcarcely ever leſs than one-third part of malted corn uſed; this proportion may be varied according as the regulations may vary from time to time: the circumſtance that I now particularly allude to, ariſes from a permiſſion at certain ſeaſons, which has not taken place lately, but which may again occur, of uſing wheat in the diſtillery, which renders a conſiderably ſmaller quantity of malted corn neceſſary. Since I had the honour of delivering my ſtatement to the Committee, I have been informed that wheat is not a prohibited article in Ireland, that circumſtance will therefore render a ſmaller quantity of malt neceſſary to be uſed in that part of the United Kingdom. *Mr. Benwell.*

Now that the uſe of wheat is prohibited, what is the ſmalleſt quantity of malted corn neceſſary?—From my own experience, it is ſix quarters in the manufacture of a tun of ſpirits, or ſix quarters of malted corn to eight quarters of unmalted.

You underſtand that to be the average of the trade?—I ſhould think it was; I know there are houſes which uſe conſiderably more malted corn.

It may be done by that?—It may be done by that.

How much do you calculate the expence of yeaſt to be per gallon of ſpirit?—From four pence to five pence per gallon in England, where a thick waſh is neceſſarily made.

How much do you conceive it would be, ſuppoſing the price of yeaſt to be the ſame in Ireland?—I ſhould conſider it would not be more than three-fourths, if it exceeded a half.

Do you conceive that the proportion of beer duty which attaches upon the price of yeaſt uſed by a diſtiller in Middleſex, is not compenſated in the price as compared to the price in Ireland, by the greater abundance of the article in the market here?—I ſhould think by no means; the quantity is not ſo great in England, but the price has riſen within the laſt twenty years one hundred and fifty per cent.; I mean thereby, that the quantity is not ſuperabundant, or the price would not have riſen in that degree.

Do you know the price of yeaſt at Cork or any other place in Ireland?—I am not acquainted with it.

What is the price in London?—Twenty-one ſhillings for a ſtore, which is computed to be eighteen gallons.

What reaſon have you for believing that any part of the Engliſh duty upon beer attaches upon the yeaſt?—Since the duty has been increaſed on the brewery, the brewers have deemed it neceſſary to have a higher price for their yeaſt. I cannot ſtate certainly that their deſire of having an additional price has been in conſequence of the additional duty upon beer.

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Mr. Benwell. Did the price of yeaſt riſe in proportion to the price of beer, when any additional duty was laid upon the latter?—I do not think any advance took place on yeaſt at any particular time when there was a new duty laid on beer.

You have ſtated that yeaſt has riſen £. 150. per cent in price within twenty years, how much have the duties upon beer riſen within twenty years?—I really do not know exactly.

Have they riſen £. 150. per cent.?—No, certainly not; I ſhould ſuppoſe about £. 100, per cent.

Is it your opinion that the riſe in the price of yeaſt has been owing to the increaſe of duty?—I am not prepared to ſay that it is ſo.

Can that riſe in the price of yeaſt £. 150. per cent. be the effect of a duty which has riſen only £. 100. per cent.?—I ſhould conceive it may very readily, and from the determination of the brewers to advance an article which was neceſſarily in conſtant uſe, when they could not ſo eaſily make an advance upon the beer. I conceive that the advance of the beer duty may be ſaid fairly to be the cauſe of the advance of yeaſt.

You have ſaid that twenty-one ſhillings is the price of eighteen gallons of yeaſt, how many gallons of ſpirits will the eighteen gallons of yeaſt make?—Never having tried ſeparately what yeaſt would do, it is impoſſible for me to ſtate with any accuracy.

You have ſaid that the yeaſt operates as between four pence and five pence a gallon upon ſpirits made from thick waſh, how many gallons will the twenty-one ſhillings require ſo as to be between four pence and five pence a gallon?—Between eighty and ninety gallons.

You have ſtated that eighteen gallons coſt twenty-one ſhillings; you have ſtated that the charge of yeaſt upon the gallon is between four pence and five pence; how many gallons is the twenty-one ſhillings calculated upon?—Eighty-one gallons.

How many gallons of ſpirits can be made from the eighteen gallons of yeaſt, which you have mentioned to coſt twenty-one ſhillings?—Four and a half times eighteen gallons will manufacture a tun of ſpirit, conſequently eighteen gallons will manufacture two-ninths of a tun.

How many gallons are two-ninths of a tun?—Fifty-ſix gallons.

You have ſtated that a loſs is ſuſtained by the Engliſh diſtiller, by his being compelled to make a ſtrong waſh; can you ſtate from your own experience or knowledge, that the effect of any regulation which would compel the Engliſh diſtiller to diſtil his waſh in ſix days from the time of mixing it, leaving him entirely at liberty as to the ſtrength of the waſh, would not operate alſo as a charge?—I think it would in ſome ſmall degree; but a weak waſh requires very conſiderably leſs time to ferment it properly than a thick waſh.

You cannot take upon yourſelf to ſay in what proportion the effect of ſuch a regulation would tend to countervail the effect of the regulation which you are now ſubject to?—I conceive not a fourth part of the additional charge which ariſes to an Engliſh diſtiller, in conſequence of his being compelled to make a thick waſh, would be countervailed by a regulation compelling him to diſtil his waſh in ſix days, provided other regulations admitted of that waſh being made thin.

Do you believe that you could make more than nineteen gallons of ſpirits from the ſame quantity of malted and unmalted corn and yeaſt as is now employed by you to produce nineteen gallons, if you were at liberty to import theſe articles and diſtil them under the Iriſh regulations?—I have no doubt that I ſhould produce more than the nineteen gallons from the ſame quantity of corn that we now uſe, if we were permitted to make a weak waſh, and compelled to diſtil it within ſix days; and further, that we ſhould not uſe near the ſame quantity of yeaſt in the operation.

You have never made the experiment?—Very nearly ſo, in working for the exportation trade, when there was an exportation trade from this country (it is now entirely at an end, ſince the African trade has been aboliſhed) we worked for that trade free of duty; it was uſually in the warm weather, in the months in the ſummer, when our diſtilleries were not at work for the home trade; there being no duty, we endeavoured to make the utmoſt produce from the corn, the quantity of ſpirit required by law being conſiderably leſs than we draw for the home conſumption trade, yet far beyond the utmoſt extent required in Ireland; this rendered our mode of work very nearly ſimilar to that which prevails in Ireland at preſent.

Can you ſtate the reſult of any ſuch work?—I will with great pleaſure produce the books in which I have kept the accounts; I have them not with me.

You have ſtated that there was leſs of the yeaſt required in the Iriſh mode than in the Britiſh; the Iriſh mode is that of weak waſh?—Yes.

The Britiſh is ſtronger waſh?—Yes.

Does

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Mr. Benwell.

: Does weak wash require more or less yeast than strong wash?—A considerably less quantity of yeast.

Can you state the proportion?—It depends upon the degree to which the wash is diluted; the produce of spirit in Ireland is so small from a certain quantity of wash, that a very small proportion of yeast indeed is necessary in my opinion.

Does not it require more yeast to make wash work off quick?—That does not much depend upon the yeast, but upon the temperature at which the worts and yeast are put to work.

If you are forced to work wash off in six days, does not it require much more yeast than if you are left to your own choice of the number of days to do it in?—I should think there would be little if any difference, the temperature regulating the degree of fermentation, and not the yeast.

You have stated, that fifty-six gallons of spirits made in the English way require eighteen gallons of yeast, how many gallons of yeast would fifty-six worked in the Irish way require?—I should think not more than ten gallons.

Have you ever heard that yeast is exported from England to Ireland?—Yes, I have.

Is it a general practice?—I am not aware of its being a general practice, it may for any thing I know; I know it is frequently done; its power of fermenting is considerably lessened by the present mode of sending it to Ireland; I believe it is reduced to a dry pulverized state before it is sent.

Its power of fermenting is considerably reduced?—Yes, if the passage is prolonged.

Do not you apprehend that such yeast must come considerably dearer to the Irish distiller than to the English?—If the passage is quick I consider that there will be very little difference, for in the first place it is deprived of the beer with which it is connected, and which is generally not of any very great degree of strength, and may be re-mixed in Ireland without any very considerable loss of its fermenting power or increase of charge.

You mean that the expence of freight is lessened thereby?—The expence of freight is lessened, and the yeast does not injure if the passage is quick; if it was a long passage unquestionably it would injure.

You say that the yeast is weakened in quality by being prepared for the Irish market?—It cannot be used quite so fresh at the distance of Ireland as in the neighbourhood where it is made; I consider it an article that weakens by every day's keeping.

I think you have said, that a considerable portion of the duty upon the beer attaches on the yeast?—I have stated that the price of yeast has advanced within the last twenty years, but I stated also, that no one advance upon the yeast did attach exactly at the time that the advance on the beer duty took place.

Has the advanced duty on beer occasioned the advanced price of the yeast?—I have before stated, that the brewer, being subject to a higher duty upon his beer, and not being able at all times so conveniently to make an adequate advance upon his beer, might be induced to make a higher charge upon the yeast, which has been done, though I cannot positively state that to have been the reason.

Yeast is part of the manufacture which the brewer produces out of his malt, and beer another part?—Certainly.

Does or does not the manufacture of yeast, therefore, partake of part of the incumbrance of the beer duty?—I rather think not; I am not a brewer, but I believe the duty attaches only on the beer; I rather think the duty is so calculated upon the brewer as not to attach upon any thing more than the beer he sells.

If a brewer is in trade, and manufactures two articles out of the malt, the one beer and the other yeast, does not the duty he pays attach upon both the articles of manufacture?—Indirectly it may be said to be so, but I believe the duty is so regulated as only to attach upon the beer he sends out.

Is there any drawback upon the export of yeast?—Not any I believe.

Is the yeast exported subject to any duty which may attach upon it here?—Not directly I believe, as I have stated.

Indirectly?—Indirectly, on the brewer making an advance upon any commodity he is to bring to market.

Is it consistent, with your knowledge, that it is also the practice to send yeast from England to Scotland for the purposes of distillation?—It is; I understand also, that yeast is imported from Ireland into Scotland, and from the proof that has been received in using it, that its quality is equally good, if not superior, to the yeast made in England.

Do you mean that has been a long practice, or only a late one?—Only a late one.

Can you take upon you to say whether it commenced with the prohibition of the distillery

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Mr. Benwell.

diſtillery, or was prior to it?—I am not acquainted with the time, but from not having heard of it till lately, I ſuppoſe ſince.

You never uſed, yourſelf, any Iriſh malt or Iriſh grown corn?—Never.

Do you know whether it is of an inferior quality in producing ſpirits?—I have no knowledge of the quality, I have heard it ſtated that the Iriſh corn is of an inferior quality; I have alſo heard it ſtated, that as fine corn grows in Ireland as in any parts of England; the facts I am not acquainted with.

You ſtate that you could produce the quantity of ſpirits which the law now requires in Ireland, from a hundred gallons of waſh with only a tenth of malted corn; is that calculation made upon any actual experiment?—Upon actual work, which, in whatever way the Committee may pleaſe to order, I will lay before them.

On what occaſion did you make that experiment?—By working for the exportation trade, which I have before ſtated, approached nearly to the Iriſh mode.

For exportation to Africa?—Yes.

What do you conceive to be the difference between the ſtrength of waſh, as you are now compelled to make it, and that at which it would be deſirable to make it, with a view to produce the greateſt poſſible quantity of ſpirits from a given quantity of corn?—I ſhould think the addition of about a third part of the waſh, from which we produce nearly nineteen gallons of ſpirit, would be ſo diluted as to yield nearly the whole ſpirit that the corn is capable of producing, that is, 120 gallons where we now make ninety.

Suppoſing no duty whatſoever upon malt, what would be the moſt beneficial proportion of malt and raw grain for the diſtiller to make the greateſt produce from?—Much would depend on the different qualities that the corn might be of; in unfavourable ſeaſons a larger proportion of malted corn is neceſſary than when the corn is particularly fine; if wheat was prohibited alſo, as it is at preſent, a larger proportion of malted corn would be neceſſary, in addition to the barley; it would depend upon the duty chargeable upon the extract of the corn.

Suppoſing no duty payable?—A very ſmall proportion of malt, if the corn was itſelf good, for it certainly loſes ſome portion of its quality by the proceſs of malting, though the remainder is rendered more eaſily extractable.

Is the Committee to underſtand, that if there was no duty upon malt, and no duty upon ſpirits, it would be for the intereſt of the diſtillers to uſe a very ſmall proportion of malt?—As I have before ſtated, if the corn itſelf was good, a very ſmall proportion.

Taking the medium quality, how much?—I conceive from a ſixth to a fourth would be quite ſufficient; and that depending upon the ſeaſon of the year at which the ſpirits were made.

Is the quality of the ſpirit affected at all by the proportions of malted and unmalted corn uſed?—The quality is certainly varied by the uſe of a greater or leſs proportion of malted corn; but whether the ſpirit is better or worſe, ſo much depends upon the habit of the drinkers of the ſpirits, that it is difficult to ſay. Spirit from ſugar has not been ſo generally approved as that made from corn, though it muſt be allowed to be a cleaner ſpirit, and that ariſes principally from the habit of thoſe drinking the ſpirits.

You ſtate, that you think, in order to produce the greateſt quantity of ſpirit, the Engliſh waſh ſhould be diluted a third more; what do you conceive to be the proportion of ſpirit ſo produced, how much from a hundred gallons of waſh?—I think about fifteen or ſixteen gallons of ſpirit from one hundred gallons of waſh would be produced at that reduced ſtate of the waſh, which I will take the liberty of explaining to the Committee, when I lay before them the mode of working for exportation.

Conſequently, 100 gallons of waſh now producing 19 gallons, would, if that waſh was diluted one-third, produce near 22 gallons?—Yes; I think it would ſcarcely produce that; I think it would produce twenty-one.

So that there is a loſs of about two gallons upon twenty-one on the preſent mode of working?—Yes.

Then the Iriſh mode exceeds the Engliſh mode in the getting the extract from the corn, in the proportion of nineteen to twenty-one?—I conſider the Iriſh mode more favourable to the extracting the ſpirit from the corn in that proportion.

Making deduction for any loſs which the Iriſh mode may occaſion in the fermentation?—Far beyond any loſs which the Iriſh can ſuſtain by their mode of fermentation.

You have ſaid, that the proportion of malted corn to the unmalted would be from a ſixth to a fourth, if wheat is not made uſe of; if wheat was permitted to be uſed, what proportion would be neceſſary?—Then a leſs quantity of malted corn would be neceſſary.

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Mr. Benwell.

Can you ſtate what proportion?—That would greatly depend upon the proportion of wheat uſed. The Engliſh diſtillery has never within my recollection been allowed to uſe an unlimited quantity of wheat; when we were allowed to uſe wheat, we were always reſtricted within one-third part.

If the diſtiller was permitted to make his ſpirit from grain, without any regard to regulation or duty, what would be the ſmalleſt quantity of malt neceſſary?—I think, as I have already ſtated, one-tenth part would be ſufficient.

Suppoſing you were to manufacture with a leſs proportion of malted corn, and a neighbouring manufacturer to manufacture with a greater quantity of malted corn, would your ſpirits bear in the market an equal price?—I ſhould think that manufactured with a greater proportion of malted corn would be preferred.

The reaſon why, if there was no duty on ſpirit or malt, you would uſe a ſmaller quantity of malt is, that the manufacture of the barley into malt increaſes the expence of the article?—And its loſing a portion of its quality in the manufacture into malt.

How is the Committee to underſtand if barley loſes a portion of its quality by its manufacture into malt, that you are obliged to uſe more malt in conſequence of being compelled to produce a large quantity of ſpirits from a given quantity of waſh?—I have already ſtated, that though I conceive the barley to loſe a portion of its quality in being manufactured into malt, the remaining quality of that malt is rendered by that proceſs more eaſily extracted; and where a thick waſh is neceſſary, the difficulty of extracting the ſpirit from raw corn would be greater than the additional price that the malt bears.

Do you conceive that the mixture of malt, in ſome proportion, ſo facilitates the fermentation of the waſh, as to produce more ſpirit upon the whole?—Yes, I do.

Are the grains at all altered in quality by the greater or leſs proportion of malt uſed?—Yes, they are.

In what way?—The larger the proportion of malt that is uſed, the leſs nutriment will the grains afford to any cattle they may be given to.

So far as the value of the grains can be an inducement to the diſtiller, he finds an intereſt in increaſing the proportion of raw corn that he uſes?—If making the refuſe better is a matter of conſequence, he certainly will find it by uſing a greater proportion of raw corn.

Is not the refuſe an article of ſale?—It is.

If made better, does not it produce more money?—We ſeldom find any difference; at the ſame time I will admit that grains made in a diſtillery may fetch a much higher price, being a mixture of malted and unmalted grain, than grains from the brewer, which are all malted.

Is the difference great in the value of the refuſe occaſioned by this circumſtance?—I believe the grains from the diſtilleries ſell for double, if not three-fold, the price that grains made by the brewers do.

This does not make a great difference upon the gallon of ſpirits?—Not great, certainly.

Have you ever uſed malted oats?—I never uſed oats in a malted ſtate; unmalted I have uſed them.

Are they uſed in a malted ſtate?—Never in England, I believe.

What difference may be made in the value of a gallon of ſpirits by the difference between the brewers and the diſtillers grains?—Not more than two-pence per gallon.

You have uſed raw oats?—I have; and it may be neceſſary to ſtate the reaſon for my doing ſo in this country. Soon after the recommencement of the corn diſtillery, after the prohibition in 1801, the Engliſh market was ſupplied with great quantities of ſpirit from Ireland; and it was ſtated, as one reaſon why the Iriſh diſtiller was enabled to come advantageouſly into the Engliſh market, that he uſed oats in his manufacture, which were more productive of ſpirit than barley; I conſequently made two experiments in order to aſcertain the fact: I found that oats, taking them weight for weight with barley, produced only as ſixteen gallons is to eighteen, conſequently I found that that was not the reaſon why Iriſh ſpirits were in the Engliſh market.

Did you abandon the practice after that experiment?—I did.

You never uſe them now?—Never.

Do you recollect the comparative weight of a buſhel of barley and a buſhel of oats?—I put weight for weight, otherwiſe I conſidered that my experiment would not be a fair one.

Could you perceive any difference in the ſpirit produced from that made entirely from barley?—No, I did not; the quality was not my object, it was the quantity produced.

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Mr. Benwell.

Can you inform the Committee how many diſtilleries there are in England?—I believe about ten of any ſize; there are one or two very ſmall ones.

Can you ſtate what the contents of the ſtills uſed are?—The ſtills are univerſally large; none under 5,000 gallons, and ſome as large as 15,000 gallons. I ſuppoſe, upon the average, they may be taken at 10,000 gallons each ſtill.

Can you ſtate upon any reaſonable grounds the contents of all the ſtills in England?—That may be very eaſily done.

Have you any export trade of ſpirits from England now?—I believe a very little, and that is merely to Hudſon's Bay; I am not aware whether the Greenland ſhips continue to take Britiſh-made ſpirits which they formerly did for their uſe, inſtead of foreign ſpirits.

Can you ſtate to what ſtrength the ſpirits for internal conſumption are reduced by the retailer?—The higheſt ſtrength at which the rectifier is permitted by law to ſell ſpirits is one in five under proof.

Is that the ſtrength at which they are uſed as ſpirits, without any mixture of water?—I believe that by far the greater quantity conſumed is at a much lower ſtrength: the retailer, under preſent circumſtances, not only in part manufactures his own gin, but very generally reduces it after he has received it from the rectifier, a practice forbidden by an ancient law; but I believe it to be a fact, that they do reduce it conſiderably after receiving it from the rectifier.

They ſell it as gin?—Yes.

A great part of the ſpirit manufactured in England goes through the rectifiers?—Nearly the whole; a very ſmall proportion may be ſold for chemical purpoſes.

Have you heard that in Ireland very little ſpirits goes through the Rectifiers hands?—I have heard that very little is rectified there; that the greater conſumption is in whiſky, or raw ſpirits.

Can you attribute the different practice in the two countries to any cauſe?—To no other but in the ſame way I account for the conſumers in England preferring corn ſpirit to that made from ſugar, from the habit of drinking it in that ſtate.

Is the Iriſh ſpirit made in a higher degree ſo as not to require rectification, and yet to be palatable?—There have been many inſtances of ſpirits that have come for the ſupply of the Engliſh market from Ireland, being of ſo ſuperior a quality, that I have been aſtoniſhed at the ingenuity of the Iriſh in making ſuch ſpirits merely by a ſecond diſtillation from the waſh without rectification.

You were ſatisfied that it had not been rectified?—It could be merely an opinion of mine; if the Committee will permit me to give an opinion, I have no heſitation in ſaying that they were rectified.

In England they could not make the ſpirits of the ſame quality without rectification?—I believe not, not even from the diluted waſh uſed in Ireland; I think it could not be made merely by a ſecond diſtillation.

Is it the habit of the rectifiers in England to make much gin, and rum, and brandy?—I believe no rum; when the price of Britiſh ſpirits is low, and from any circumſtance rum is at a high price, I believe that Britiſh ſpirits are rectified ſo clean at times as to mix with the rum; the nearer they can make them to a flavourleſs ſpirit, the more will they have an opportunity of mixing them with rum advantageouſly.

Cannot they make them to imitate rum without mixing them with rum?—I have never known ſuch made in England; there have been conſiderable quantities imported from Ireland very ſtrongly reſembling rum.

Can they imitate brandy in England without mixing brandy with the ſpirit?—They make a conſiderable quantity of that which is called Britiſh brandy, but of courſe the article is of a quality far inferior to what we are accuſtomed to call brandy from abroad.

It is not mixed with brandy from abroad?—No, it is generally made from ſpirits extracted from melaſſes or ſugar, if they can be obtained on reaſonable terms.

You ſtate that ſome ſpirits have been imported from Ireland very nearly reſembling rum?—Very nearly; they have ſucceeded admirably in the attempt.

Have you ſeen any which imitated brandy?—No, I do not recollect having ſeen or having heard of any.

There were ſome ſpirits from Ireland ſeized, which were imported as Iriſh ſpirits, but which were ſeiſed in conſequence of their reſembling rum?—I have heard that.

Were they condemned or acquitted on trial?—In the caſe I allude to, I think they were

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were given up; I confeſs, to my very great ſurprize, they were reſtored as Iriſh ſpirits. *Mr. Benwell.*

Did you ever attempt to diſtil from any other article but malt and corn, and ſugar?—Yes, I have.

What articles?—In the year 1797, at the time that corn was prohibited in the diſtillery, raiſins for ſome particular cauſe being at a low price, I did diſtil two cargoes of Malaga raiſins; and though being a foreign article, they were charged with a double duty, ſtill their produce was ſuch as to enable me to make a ſpirit to ſell in the market in competition with thoſe of ſugar and melaſſes.

Did you ever try any other material?—Not to any extent.

Did you ever try carrots or potatoes?—Merely in experiments, and found them to produce very little ſpirit; potatoes; I found nearly all water, there was very little ſpirit.

The calculation at the time of the Union was made upon the ſuppoſition of one-half malt being uſed?—Yes, it was.

You ſtate about three-ſevenths to be the quantity actually uſed?—I ſtated it to be as ſix to fourteen, at the ſame time that is the ſtatement of an individual houſe. It is ſtated by other houſes as higher than one-half; at the time of the Union it was thought a fair and equal ſtatement to take it at one-half, but as far as my own experience goes, I think that is beyond the mark.

You form your opinion from your own practice?—I do.

If three-ſevenths was the quantity generally uſed in the trade, the drawback in England would be rather more than it ought to be?—It would be leſs then than it is now; but I think ſix quarters is the faireſt ſtatement; it was ſo taken in the arrangement with Scotland originally in the year 1786; I think when the laſt alteration took place in the mode of collecting the duty in Scotland, the proportion of malt uſed in England was taken at ſix quarters to a tun of ſpirits.

If the proportion was taken at ſix quarters to a tun of ſpirits, what would be the difference in the drawback in conſideration of the malt duty?—I believe about a halfpenny or three farthings a gallon.

You have no doubt that the drawback upon the export of ſpirits, in conſideration of the malt duty, is too high in England?—From my own experience it is too high, as much as one-half or ſeven quarters in a tun of ſpirit is beyond ſix quarters to a tun.

It is too high in Ireland?—I have no doubt it is too high.

Is it moſt to the intereſt of the diſtiller to uſe the beſt malt inſtead of middling malt, paying for that beſt malt a proportional fair price?—I think it is, where there is a high duty upon the article made.

I ſuppoſe, of courſe, it is the practice to uſe the beſt malt they can get?—That entirely depends upon the comparative prices.

Inaſmuch as you are obliged to produce nineteen gallons of ſpirit from one hundred of waſh, does not that create an intereſt to uſe both the barley and the malt good?—It has frequently happened that a larger proportion of malt might be uſed of an inferior quality, yet ſufficient to produce the ſpirit, and be at a cheaper rate than the prime malt.

Are the diſtillers in England allowed to make their own malt?—They are allowed to do ſo, but it is very ſeldom done by them.

Is it moſt advantageous in the diſtillery to uſe corn that is as fully malted as it can, or what is leſs perfectly malted?—It is deſirable to uſe what is neceſſary as fully malted as can be.

What is the comparative value for feeding cattle between a given quantity of corn, and that ſame quantity of corn converted into grains?—It is difficult to aſcertain preciſely; I ſhould think three or four times as much would be neceſſary.

Suppoſing it was allowed to make waſh conſiderably weaker, would not the value of the grains produced from that waſh be conſiderably diminiſhed?—Certainly.

What is the ſelling price of grains from the Engliſh diſtillery?—When there were any grains from the diſtillery, which was about a twelve months ſince, the price was about ſix ſhillings a quarter.

You have ſtated, that brewers grains are not of the value that diſtillers grains are, to what cauſe do you attribute the difference?—The brewers uſing entirely malt, the whole ſubſtance of the corn in that ſtate is much more eaſily extracted than it would have been if any portion of it had not been malted.

Suppoſing the brewers to uſe a proportion of raw corn, would their grains be the better for it?—I conſider that their grains would be the better, but their beer the worſe.

You

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Mr. Benwell.

You ſtate that in fact, in England, you do not make nineteen gallons of ſpirits from 100 gallons of waſh?—No, we do not; eighteen and three quarters was the proportion at which it was taken, in fixing the countervailing duty between England and Scotland. We are permitted to ſend out as far as nineteen, but it is not done by any houſe in the trade.

What becomes of the yeaſt you make yourſelf in the fermentation in the courſe of the diſtillery; do you uſe it?—It is all conſumed; it goes into the ſtill, and aids in the manufacture of the ſpirit, or rather I may ſay, tends to give the ſpirit an unpleaſant flavour; it is entirely conſumed.

Do you uſe the yeaſt you make as yeaſt?—We never make any yeaſt; we never take any from one proceſs of fermentation to aid that of another.

Does the uſe of that yeaſt tend to give an unpleaſant flavour to the ſpirit?—I have always conceived that it did.

You are not precluded by law from taking it off?—We are not; but we are charged for any deficiency in duty there may be in the waſh back; it would pay duty as waſh.

Suppoſing it were not chargeable with duty, would it be advantageous to the diſtiller to reproduce his yeaſt?—I believe not; the fermenting power is deſtroyed in the proceſs; a very ſmall proportion of it would be recoverable.

Will not the yeaſt produced by diſtillation anſwer for baking?—There is none produced by diſtillation; we produce no yeaſt at all.

By fermentation?—All the yeaſt we put in with the waſh is fermented and diſtilled with it, and entirely gone, and I conceive it would not be advantageous for any purpoſes in the preſent ſtate of things. If there were no duty, and the waſh was more diluted, the yeaſt might certainly be taken off, or a portion of it, at a time when it would remain as yeaſt, and the loſs would not be ſo great where the waſh was more diluted, or there was no duty upon it.

Mercurii, 26° die Aprilis 1809.

Lord BINNING in the Chair.

JOSEPH BENWELL, ESQ.

HAVE you brought the Accounts you referred to yeſterday; one of which was to ſhew that with ſo little as one-tenth of malt, provided you were allowed to dilute the waſh, you could make more ſpirit than is now made in Ireland?—Yes; in the year 1786 we worked for exportation, and I ſee I uſed at each brewing ſixty-eight quarters of corn, of which twenty-ſix quarters were malted, thirty-four quarters of barley, and eight quarters of wheat, wheat not being at that time a prohibited article; of malt there was full one-third; the waſh we made from that ſixty-eight quarters was 9,090 gallons. I have taken it upon the average of the ſummer's work: the waſh per quarter being unlimited, was 133 gallons from the quarter of corn; the ſpirits produced were 1,477 gallons, but they were at the exportation ſtrength of one in ſeven under hydrometer proof; to bring thoſe ſpirits to one in ten over hydrometer proof, would reduce the quantity to 1,140 gallons. This is by actual calculation, not taking upon myſelf to ſay that the hydrometer which is in uſe in England will reduce exactly, becauſe it is a very incorrect one; it is Clarke's hydrometer. The ſpirits that would have been required in Ireland from that quantity of waſh at the ſtrength of one to ten, would have been 1,044 gallons; our produce in England, which I have ſtated, was ſeventeen gallons of ſpirit from every quarter of corn.

You ſpeak of the ſpirit actually made?—Yes, at one to ten; the waſh being ſo extended, it was but twelve and a half per cent. upon the waſh; theſe, without any reſtriction as to the time of fermentation, were diſtilled in ſix, ſeven and eight days from the time of brewing, including the day of brewing and diſtilling. In the next year 1787, we uſed fifty-eight quarters of corn, of which ſix quarters only were malted, forty quarters of barley and twelve quarters of wheat, the quantity of waſh was 9,240 gallons; there being ſo little malt, I made a conſiderably larger quantity of waſh, being unlimited. The waſh was 160 gallons per quarter; the ſpirit produced was 1,427 gallons at the export ſtrength of one in ſeven; under, which would be reduced to 1,100 gallons to bring it to one to ten over proof, the quantity from that waſh that would be required in Ireland was 1,062 gallons, at one to ten; the produce from the corn was eighteen gallons per quarter; the produce from the waſh being a very extended quantity

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quantity, was only twelve per cent.: theſe were diſtilled in ten days. Theſe quantities were brewed in the months of July, Auguſt and September, the period at which the Engliſh diſtillery generally worked for the export trade, and they were worked with ſtale and bad yeaſt, the brewers not being at work at that ſeaſon of the year. *Mr. Benwell.*

In the latter inſtance of this diſtillery, you took ten days for the fermentation?—We did.

Do you conſider that you would have procured as much ſpirit from that waſh, if you had been reſtricted to ſix days, uſing ſo ſmall a quantity of malt?—I think it would not have produced quite ſo much, but I am not aware of the heat exactly at which the worts were put together to ferment; if it was a few degrees colder in the latter inſtance than in the former, that would account for a greater length of time being employed in the fermentation.

Can you ſtate the exact difference it ought to make upon the drawback on ſpirits exported to Ireland, on the ſuppoſition of the proportion of malted corn to the unmalted being as ſix to eight, inſtead of being equal?—The duty attaching on ſpirits in England, in conſequence of the malt duty, on the ſuppoſition of ſeven quarters of malt being uſed in making a tun of ſpirit, is eleven pence halfpenny per gallon; if ſix quarters only are uſed to produce the ſame quantity, the duty will be within a fraction of ten pence: difference three halfpence a gallon.

What was the gravity of the worts from which you made thoſe ſpirits for exportation?—I really cannot recollect the gravity.

What do you conceive would be the produce of ſpirits one to ten over proof, of twenty-nine quarters of malted and twenty-nine quarters of unmalted corn fermented and diſtilled under the regulations of the Iriſh Revenue Law, and at the ſame ſeaſon of the year?—I was about to ſay, till "the ſame ſeaſon of the year" was added, that in a favourable ſeaſon for fermentation, I have no doubt the produce would be much greater than the produce I have ſtated, even under the reſtrictions of the Iriſh diſtillery. I am not prepared to ſtate that the quantity which I have mentioned would have been produced had the waſh been diſtilled in one caſe two days, and in the other four days earlier than it was, becauſe I have had no experience of ſo quick a proceſs.

Suppoſing the malted corn to be in the proportion to the unmalted, of one to ſix, and no wheat to be uſed, do you conceive that there being no limitation as to the ſtrength of the waſh, the quantity of ſpirit produced under the Iriſh regulations would have been materially varied?—I have no doubt but that the produce would be equally great at leaſt; but more waſh would be made from any given quantity of corn.

You mean by that, that in proportion as the quantity of unmalted corn is great, the waſh would be diluted?—Yes, the ſtatements I have delivered in this morning prove that.

Inſtead of the twelve quarters of wheat which you ſtate to have been uſed in the proceſs which you have referred to, ſuppoſe one-ſixth of thoſe twelve quarters had been malt, and the remainder barley, what would have been the product?—I think the produce would have been conſiderably leſs.

How much?—It is in a great meaſure conjecture, but I ſhould ſuppoſe from ſeventy to eighty gallons leſs in the quantity; wheat certainly does contain a greater quantity of ſpirit than barley, and full more than malt, malt loſing ſomewhat of its property in making.

If you were at liberty to work according to the Iriſh regulations, what proportion of malt do you conceive it would be for your intereſt as a diſtiller to uſe?—If I was unlimited as to the quantity of waſh, and not reſtricted as the Iriſh diſtiller is as to time, I would not uſe more than one-tenth.

Do you conceive the experiments of which you have produced the documents here to-day, taken under all the circumſtances under which it is, as affording any ratio to judge fairly of the comparative produce of the Iriſh diſtillery, or is not your accommodation of it to the circumſtances of the Iriſh diſtillery with reſpect to time and regulations, matter of theory, and not experiment?—My ideas reſpecting the produce in the Iriſh diſtilleries muſt be conjectural; but I am not aware of any reſtriction under which ſpirit is made in Ireland, that would at all prevent the produce from the different proportions of corn that I have ſtated being made.

I underſtand you to conſider that as a reſult of your theoretical application of the experiment to the exiſting circumſtances of Ireland, and not as reſulting from the experiment itſelf?—I conſider the experiment itſelf as furniſhing me with ſufficient proof that the quantity of ſpirit I have ſtated might eaſily be produced under all the Iriſh reſtrictions.

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Mr. Benwell.

From the ſame deſcriptions of corn which are uſed in Ireland, *videlicet*, oats and barley?—As oats are not uſed in the diſtillery in England, I conſider that the produce would be leſs per quarter; but that the waſh might, with oats inſtead of barley, or any proportion of it, be rendered equally productive by increaſing the quantity of oats.

Suppoſing a larger quantity of oats were uſed in conſequence of their being cheaper to ſupply the place of a ſmaller quantity of barley, would it be neceſſary to uſe a larger quantity of malt?—I am perſuaded by no means; this is not conjecture, having uſed oats twice by way of experiment, that I might aſcertain their real value.

You have ſtated that you ſhould conſider one-tenth of malted corn as ſufficient to produce the quantity of ſpirit you have mentioned under the Iriſh regulations; do you mean to apply that anſwer to the whole year, or only to a particular ſeaſon?—Throughout the whole year.

You have ſtated as your opinion, that you could work under the Iriſh regulations with one-tenth of malt; have you the leaſt doubt that you could do it to a certainty with one-eighth inſtead of one-tenth?—I have not the leaſt doubt of it, nor of that which I have already ſtated.

You could not do it under the Engliſh regulations?—It would be impoſſible under the Engliſh regulations, where a rich waſh is required.

Is it beneficial to an Engliſh diſtiller to be under the Engliſh regulation of a rich waſh, compared with the Iriſh diſtiller?—Certainly not, as far as the expence of material in his manufacture goes.

Would the allowing the Engliſh diſtiller to work under the Iriſh regulations, give a greater facility to fraud upon the revenue?—I think the regulations under which ſpirits are made in Ireland totally inadequate to the collecting that duty which the Legiſlature has thought fit ſhould attach on ſpirits.

Would it give him a greater facility as to profit?—I have already ſtated that the produce from the corn, if the proportion of waſh was unlimited, would be greater, and conſequently afford a greater profit to the diſtiller.

To what circumſtances do you attribute the extenſive frauds which are practiſed in Ireland?—The want of vigilance in the exciſe officers in Ireland, and the deficiency in the calculation as to the produce of ſpirits from waſh, and the number of doublings required in a given time.

Have you made any calculation of the comparative work of ſtills of various ſizes, and under the exiſting legiſlative regulations, in the different parts of the United Kingdom?—I have; in England the ſtills generally uſed are large, the law compels them to be charged three-fourths for every time the ſtills are uſed. I now ſpeak of ſtills of 7,000 gallons; thoſe ſtills can with eaſe be worked off forty-eight times in every twenty-eight days; I take that limit that they may bear ſome compariſon with the regulations under which the Iriſh diſtillery work, which will be equal to thirty-ſix times the whole contents of the ſtill: in Ireland, a ſtill of 1,500 gallons (I take that ſize becauſe it is the medium in the table in the Act, by which a certain number of doublings are required to be made) is worked ſixty-two times in twenty-eight days, and five-ſixths full is the regulation, which will be about fifty-two times the whole of its contents: in Scotland, the ſtills are ſmall, a fifty gallon ſtill works 5,040 times in twenty-eight days, they are charged but about half, of courſe they diſtil 2,520 times the whole contents of the ſtill in twenty-eight days.

Is your calculation made upon the working day and night?—Yes.

Do you mean to ſay that the Iriſh ſtills work fifty-two times their contents in twenty-eight days?—I underſtand that to be the regulation by law.

You ſay that the Engliſh ſtills work forty-eight times in the ſame period of time?—That they can be worked ſo with eaſe; they do not work ſo faſt as that; we are only compelled to work five times the week, which would be but twenty times in twenty-eight days.

The Iriſh ſtill, of courſe, can work more than the Engliſh ſtills?—Small ſtills will certainly work more in proportion than the larger ones.

Then 1,500 gallons, which you take to be the medium of the Iriſh, can work more than the Engliſh?—They can work more than the large ſtills of England in a certain time.

Do you mean, that in proportion to the ſize of the ſtill, the Iriſh diſtillery works more than the Engliſh?—Unqueſtionably, in proportion to the ſize of the ſtill.

Then, is not the Iriſh ſtill better for the revenue?—If the regulations were equally enforced in Ireland, more duty would be paid in proportion to the capacity of the ſtills; but it by no means follows that more would be paid upon the gallon of ſpirit produced, the charge not being entirely upon the ſtill.

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Can you form any opinion whether there are more gallons of ſpirits paid for in Ireland in proportion to the contents of the ſtills in Ireland, than there are in England in proportion to the contents of the ſtills in England?—I have no doubt that there are. *Mr. Benwell.*

If ſo, do not you think that the revenue of Ireland receives more from the diſtillery in proportion to the contents of the ſtills, than the revenue of England does?—Certainly, more in proportion to the contents of the ſtills than in England, but which, in my opinion forms no criterion of the duty being paid that is chargeable by law in either country.

Would you think it under theſe circumſtances prudent in Ireland to give up this ſyſtem of diſtillery, in order to adopt the Engliſh?—If the ſyſtem that prevails in England could be adopted generally in Ireland, I ſhould think it very beneficial to the revenue, but that ſyſtem is connected not only with the ſizes of the ſtills, but with the due enforcement of the payment of the duty which the Legiſlature intended to attach upon ſpirits.

Do you apprehend that the regulations of Ireland, if adopted in England and enforced, would be beneficial to the revenue?—I think they would not benefit the revenue. I do think that a ſmall portion of the grain now conſumed in the diſtillery would not neceſſarily be uſed, becauſe more ſpirit would be made from any given quantity of grain.

Would it injure the revenue?—I think if the Iriſh regulations were connected with the due enforcement of thoſe laws, it would be no diminution of the revenue in England.

Do you not apprehend, that if the Iriſh regulations were enforced in Englaod, they would be attended with the due enforcement of the law?—From the known vigilance of the Exciſe Board in England, I have no doubt but that the Iriſh regulations, or any other that the Legiſlature might think fit to adopt, would be duly enforced.

Then upon the whole, your opinion is that the Iriſh regulations, if adopted in England, would not injure the revenue, and would be beneficial to the trader?—I conceive they would be beneficial by ſaving a ſmall proportion of corn, as I have before ſtated.

What would be the conſequence with reſpect to the revenue, if the regulations now exiſting in the Lowlands of Scotland, were introduced and enforced either in Ireland or in England?—If thoſe regulations were introduced in England, I conceive for a while an increaſed duty would attach upon ſpirits, the manufacturers not having been accuſtomed to the rapid mode of diſtillation, the trade under thoſe regulations would not be at all profitable; but could thoſe regulations be adopted in Ireland, and the duties attending thoſe regulations fully collected, I have no doubt that the revenue would be very conſiderably benefited in that part of the United Kingdom.

In the Statement which you have delivered in, you ſay that the regulations for collecting the new duty on malt in Ireland, are in your judgment wholly inadequate; in what reſpects do you conſider thoſe regulations as inadequate?—The laws in connection with the additional duty on ſpirit, in lieu of malt duty, allow the duty to be drawn back on proof being given that a certain proportion of malt has been uſed in the manufacture, but that proof is no other than producing permits, which it is underſtood are eaſily to be obtained in Ireland, and form no real proof that malt has been at all uſed in the diſtillery.

Are you ſure that there is no other proof required?—I believe the law ſtates that the production of permits to the ſatisfaction of the Officer of Exciſe, ſhall entitle the diſtiller to draw back the amount of ſuch duty.

Without empowering the commiſſioners to require any other proof?—I believe upon the ſatisfaction of the officer.

That drawback was given in the courſe of the laſt year?—In the courſe of the laſt ſeſſion of Parliament.

Was there a new duty impoſed upon ſpirits in the courſe of the laſt ſeſſion, in the ſame bill which gave that drawback, or any change of duty?—The duty was charged upon ſix gallons of ſpirit, ſuppoſing ſuch ſpirit to be made from malt, and the drawback allowed as if all malt had been uſed in the manufacture of that ſpirit, I think the proof reſting, as I have before ſtated, upon permits being ſhewn to the ſatisfaction of the officers.

Was the calculation upon which the drawback was allowed on malt on the ſuppoſition that one barrel of malt made ſix gallons of ſpirits?—I believe that was the calculation, which I have ever conſidered a moſt erroneous one.

Was the new regulation impoſed upon ſpirits to this effect, that the diſtiller was ſubjected to pay a duty on his ſpirits, after the rate of ſix gallons for every barrel of malt and

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Mr. Benwell.

and on the ſuppoſition that he uſed nothing but malt?—I believe that was the deſign, but its operation appeared to me to be totally different.

Was that the enactment of the law?—That was the enactment.

The diſtiller then is charged with an Exciſe duty upon his ſpirit, and with an Exciſe duty equivalent to the whole of the malt duty on the ſuppoſition that he uſed nothing but malt?—That I believe was the law.

Was the diſtiller allowed to ſet off, againſt that charge, the duty that he could prove to have actually paid upon the malt that he uſed in the diſtillery?—I have before ſtated, that by law he is allowed ſo to do.

Do you apprehend that that was a favour to the diſtiller, or any advantage to him, to charge him upon the whole of the malt duty, and put him under the neceſſity of diſcharging himſelf only by proof of what quantity of malt he had paid for?—If the laws for levying the duty upon malt were duly enforced, and the proof that the required quantity had been uſed could not be evaded, it would certainly be no benefit to the diſtiller to have the ſpirit charged in the firſt inſtance, and to be allowed to draw back upon proof of the duty being paid.

What is the countervailing duty in Ireland on ſpirits imported from England?—According to the law of the laſt ſeſſions, five ſhillings and eight pence per gallon on corn ſpirits.

Is the diſtiller, by the law of the laſt ſeſſion, obliged to pay down five ſhillings and eight pence for every gallon of ſpirits that he makes?—I conſider not.

Is the diſtiller, by the law of the laſt ſeſſion, obliged to pay four ſhillings exciſe upon every gallon?—If there is no allowance of 16 per cent. upon ſtills of certain deſcriptions, four ſhillings is the quantum of duty ſtated by law, but the ſixteen per cent. on ſtills of certain deſcriptions yet continues in Ireland: if thoſe allowances are diſcontinued, five and eight pence is the duty payable by law on a gallon of ſpirits made in Ireland.

Was five ſhillings and eight pence the duty payable by law prior to the laſt ſeſſion, in Ireland?—It was not; four ſhillings and ten pence was the duty intended to be collected prior to the laſt ſeſſion of Parliament.

Was there an additional duty then laid on of ten pence?—Yes.

Under what conſideration was that done?—As an additional malt duty.

Was there any additional malt duty laid on?—No duty on malt immediately, but on ſpirits, ſuppoſing them to be the produce of malt.

Do you not believe that that additional ten pence was laid on in that manner, as in effect, an additional duty on malt?—I have no doubt of that.

There was no additional duty on malt?—There was not.

There was an additional duty of ten pence in conſequence of the malt duty?—With an intention, I have no doubt, of better collecting the real tax on malt than it could otherwiſe be done.

What was the incumbrance ſuppoſed to affect the ſeller of ſpirits in Ireland prior to that time, from the malt duty?—In Ireland it was ſuppoſed ten pence per gallon, in England it was ſuppoſed that no incumbrance to that amount did attach upon the ſpirits in Ireland.

The ſuppoſed incumbrance in Ireland was ten pence per gallon from the malt duty?—It was ſuppoſed ſuch in Ireland.

Was not that ſuppoſition upon the calculation that one-half malt only was uſed?—It was ſo ſtated in Ireland.

If then the whole was malt, the ſuppoſed incumbrance would have been twenty pence?—According to the calculation of one-half, it undoubtedly would.

Was not the additional ten pence laid laſt ſeſſion upon the ſuppoſition that the whole material uſed in the diſtillery was malt?—It was ſo ſuppoſed in Ireland.

Was not the drawback upon the export of ſpirits in conſideration of the malt confined by the regulation to the proof of the quantity of malt uſed, and to no other?—I believe is was to the proof I have before ſtated.

Was not that whole regulation calculated to prevent the diſtiller from receiving more malt duty than he really had conſumed malt?—If the proof of malt having been uſed could have been an adequate proof, it certainly would have been a deſirable thing.

Jovis,

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Jovis, 27° die Aprilis 1809.

Lord BINNING in the Chair.

JOSEPH BENWELL, ESQ.

Mr. Benwell.

IN your printed Statement, you ſay you are of opinion that the ſyſtem of collecting the internal duty upon ſpirits in Ireland is inefficient; what are your reaſons for that opinion, and how do you reconcile it with what you ſtated yeſterday?—The principal objection which I have to the ſyſtem, and which is a fundamental one, I conceive is, that there is no ſtrength of ſpirits in connection with the produce that is required in Ireland. Reſpecting what I ſtated yeſterday, I did, amidſt the number of queſtions that were put, make uſe of the word "regulations," inſtead of the word ſyſtem, in ſeveral places. The regulations under that ſyſtem appear to me to be very inefficient. By thoſe regulations I mean, ſuch as the number of doublings required in a given time, and the proportion of ſpirits required to be produced from a given quantity of waſh; thoſe I conceive to be regulations under the general ſyſtem, and which I conſider to be wholly inefficient: by far the moſt reſtrictive part of the regulations of Ireland I conſider to be, that which requires the waſh to be diſtilled in ſix days; and if the management of the revenue in Ireland was at all ſimilar to that which is practiſed by the Board of Exciſe in England, I am perſuaded regulations might be adopted fully calculated to ſecure the revenue upon ſpirits without that reſtriction; and if that vigilance is wanted in the revenue departments in Ireland, a fact ſo very generally admitted, I conſider that reſtriction to be inoperative, and wholly uſeleſs.

You ſtated yeſterday, that you think that if the Iriſh regulations, by which you now ſay you meant ſyſtem, were connected with the due enforcement of thoſe laws, it would be no diminution of the revenue in England; do you, upon the whole, conceive it would be deſirable to introduce the Iriſh ſyſtem into England?—I think it would be by no means deſirable; I conſider the ſyſtem of collecting the duty in England as preferable, by its being calculated wholly upon the manufacture in its moſt bulky ſtate; and which, under the vigilance of the Engliſh Exciſe Board, I think by far a better way of collecting the duty. Under a lax ſyſtem of executing the Exciſe laws, I conceive that to be a dangerous ſyſtem.

Do you think it would be advantageous to the revenue to introduce either the Iriſh or the Engliſh ſyſtem into Scotland?—The Iriſh ſyſtem, as I have before ſtated, I think not a perfect one, and I ſhould think it not adviſable to introduce that into Scotland; the Engliſh ſyſtem was acted upon in Scotland for a number of years, and the effect was, that little or no duty was collected. In the year 1786, the alteration was firſt made of charging a duty by way of licence on the ſtill in Scotland; it was then very partially laid on the ſtill; and the ingenuity of the traders in that part of the United Kingdom increaſing with their attention to work their ſtills with greater rapidity, that licence duty has been increaſed to a very great degree, and which does appear to raiſe a large revenue in Scotland, which is ſo very different from what was experienced under the ſyſtem at preſent prevailing in England, that I ſhould not think it adviſable to introduce that ſyſtem there again.

Do you think it would be advantageous to the revenue, when working for home conſumption, to introduce the Scotch ſyſtem either into England or into Ireland?—The ſyſtem itſelf I think a more perfect one; and the regulations are generally, I conceive, better adapted for ſecuring the revenue. How far it might be adviſable to make ſo thorough a change in the diſtillery of Ireland, for the internal conſumption of that part of the United Kingdom, I can ſcarcely form an opinion; I am perſuaded it would not be adviſable to introduce it into England, as I have already ſtated that under the vigilant management of the Board of Exciſe, the preſent mode is preferable.

You ſtated yeſterday the produce of ſpirit in two experiments, which you ſtate to have been made in unfavourable weather (very hot weather) what, in your opinion, would have been the increaſe of produce in the moſt favourable ſeaſon under the ſame circumſtances there ſtated?—The produce from the ſtatements I made yeſterday to the Committee, was ſeventeen and eighteen gallons per quarter from the corn. I conceive that if the ſame corn had been manufactured in more favourable weather, the produce would have been at leaſt twenty gallons from the quarter.

Do you conceive that the produce would have been equal if you had worked under the Iriſh regulations as to time, other circumſtances remaining the ſame?—I have no doubt that the produce would have been equally great in favourable weather.

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Mr. Benwell.

You ſtated that you conceived that under the Iriſh ſyſtem, the quantity of ſpirits required to be made from a given quantity of waſh might be obtained with as little as one-tenth of malt. In making that ſtatement, did you mean at the ſame time that the Iriſh ſyſtem was ſuch that the diſtiller could obtain the drawback for a larger quantity of malt, and uſe only one-tenth?—I did mean to ſtate that it was poſſible, under the Iriſh ſyſtem, to make an equal quantity of ſpirit with only one-tenth part of malt, and the regulation allowing the drawback remains the ſame as if one-half malt had been uſed, according to the calculation at the time of the Union, which I ſtill think erroneous.

Do you conceive that, under the exiſting regulations in Ireland, a diſtiller has the facility of uſing the ſmalleſt poſſible quantity of malt, and of making it appear to the revenue officer that he has uſed the quantity aſſumed by law?—I think he has that facility.

Explain in what manner?—By the proof required that he has uſed the malt in his diſtillery being totally inadequate for that purpoſe, in conſequence of the permits being obtainable, and not being any proof that the malt has been uſed.

The regulation you ſpeak of is the regulation which obliges the diſtiller in Ireland to pay the duty upon his ſpirits as if they were made entirely of malt?—There is ſuch a regulation; the regulation I was ſpeaking of was his drawing back the malt duty upon proof, which proof is admitted to be ſufficient by his producing permits to the amount of the quantity.

By that regulation the diſtiller is obliged to pay duty as if he had uſed all malt?—Such is the law.

Then the ſame law gives him a power of ſetting off againſt that, or in other words, of drawing back as much duty as he can prove he has paid on the malt he did actually uſe?—Yes.

If that regulation were carried into execution completely, do not you think it would totally prevent any fraud in the drawback on malt?—If it was impoſſible for the diſtiller to produce permits for malt that he had not uſed, and if thoſe permits amounted to the quantity that the law admits the diſtiller to ſet off the whole of the duty by producing, there certainly would not be any fraud.

As you do not think the proof ſufficient, what proof would you deem ſufficient?—In the article of malt it would be a very difficult thing to ſtate what proof would be adequate, grain being ſo nearly ſimilar, that barley and malt may be uſed together; and the proof of one having been uſed and not the other, would, I conceive, under any circumſtances, be very difficult.

Can you ſuggeſt any proof which you think would be better than the preſent?—I think that permits being ſhewn to the ſatisfaction of the Exciſe officer only, almoſt the worſt regulation that could be adopted.

That being in your opinion the worſt, can you produce any that would be leſs bad?—It is poſſible that if proof was neceſſary to be given before the Commiſſioners of Exciſe, or if bonds were entered into, engaging to uſe a certain quantity, or ſome regulation ſimilar, it might be more effectual, at leaſt I think it would be preferable to thoſe already adopted.

Do you not think that the ſyſtem of obliging the diſtiller to pay down the whole duty, and then forcing him to ſet off his malt duty againſt it, is leſs liable to fraud than if he paid down no duty, and was allowed to draw back as much malt duty as he could prove?—If no duty was paid in the firſt inſtance, and a drawback allowed upon the malt that he might prove he had uſed, I ſhould think then that if the proof required was ſimilar to what it is now, the evils would be very nearly the ſame.

You ſtated yeſterday that there was no further proof, nor no further regulation, to inſure his not attempting to prove more malt than the quantity he had uſed, except ſolely the proof of permits?—I am not aware of any other.

Do you know that under the regulations of Ireland, a ſtock account is kept with all maltſters?—I underſtand it was ſo; the diſcontinuance of it was recommended I think as by no means adequate to any good purpoſe; according to the ſixth Report of the Commiſſioners of Enquiry, it was recommended to be diſcontinued as being inadequate to the purpoſe for which it is deſigned.

Do you not conceive it now to be in force?—I am not aware whether it is or not.

When was that Report made?—The early part of the laſt year.

Then that regulation is in force if no law has been made in the courſe of the laſt ſeſſion to alter it?—Yes.

Do you believe any law has been made in the courſe of the laſt ſeſſion to alter it?—No, I do not believe any has.

If

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Mr. Benwell.

If a ſtock account is kept with the maltſter, and he has only credit for the quantity of permits he iſſues; if a diſtiller produces more permits to his account than he has credit for, is not that a check upon the diſtiller in claiming credit for the malt he has uſed?—I admit that would be a check, provided the ſtock could be kept with any accuracy.

The diſtiller being bound by law, when he claims credit for the duty upon the malt he has uſed, to produce to the officer an account of the quantity of malt actually maſhed or brewed by him, is not that a check over and above the requiſition of permits?—As the production of the permit is to be deemed the proof whereupon the diſtiller is allowed to draw back the whole or any proportion to the extent of ſuch permits of the duty originally paid, I conſider the other as no additional check.

If the account of the quantity uſed be neceſſary to be produced at the ſame time, would it be any additional check?—I conſider no check at all.

Do you know that no malt can go into a diſtiller's maſh-keive without a permit?—I admit that that is the law.

Are you aware that the diſtiller, delivering ſuch account and certificates of permits, is by law to make affidavit to the truth of ſuch account?—If required to do ſo by the Officer of Exciſe, I underſtand.

If the diſtiller ſhall claim credit for a greater quantity of malt than he has uſed, is he ſubject to any penalty?—I was not aware that that regulation formed a part of the law, but as the proof depends entirely on the Exciſe officer, it does not appear to me to give any additional check.

Do you not conceive that if there was a penalty, any body beſides the Exciſe officer might proſecute the diſtiller for the penalty?—I am not aware how any other perſon can be acquainted with the diſtiller's returns, and with the production of permits, if the Exciſe officer is to be the judge as to the propriety of ſuch productions.

[The 10th clauſe of the Act of 48 Geo. III. cap. 78. was read to Mr. Benwell.]

Are you of opinion that that is an additional check againſt fraud, or to guard the demand?—As the whole circumſtance of the ſtatement to be delivered, and the proof to be given by permit, is to go into the hands of the ſame officer, I think they do not form two checks, and that any one of them is totally inadequate to the ſecurity of the revenue.

Can you, upon the whole, ſuggeſt to the Committee any meaſure that would be an additional check?—At preſent, I ſhould ſay that connecting the tranſit of malt by permit does not appear to me to afford any kind of check to the commiſſion of fraud.

On what account?—Becauſe the ſtock of a maltſter cannot be kept with any accuracy.

Explain why?—One principal reaſon for my ſaying ſo is, that I read in the ſixth Report the opinion of perſons whom I deem well qualified to judge of the buſineſs, better ſo than I am, who am not a maltſter or a gauger of malt, that the ſyſtem of keeping an account of the ſtock of malt is inadequate to the ſecuring the revenue upon it.

Is that your ſole reaſon?—That, with other ſtatements which I have heard, gives me an opinion that it is not likely to be a check upon the ſecuring of the revenue.

Have you ever heard that it has been ſuggeſted in this country, to ſecure the duty on malt by the ſyſtem of permits?—Yes I have.

Have you ever heard the reaſon why that ſyſtem was not adopted?—The opinion generally entertained, I underſtand, that it would not prove a check to fraud, ariſing principally from the great difficulty of keeping the ſtock of malt with any accuracy.

Have you not heard as the opinion of all the practical officers of Exciſe who have been conſulted upon that ſubject in England, that the ſyſtem of permits applied to the collection of the malt duty, would rather tend to create a facility of fraud and evaſion, than to create additional checks and ſecurity to that branch of the revenue?—I have heard that ſtated as the opinion of thoſe beſt informed in the mode of collecting the exciſe duties.

Is the diſtiller in England prohibited from uſing raw corn?—He is not.

What regulation is there in England whereby to know what quantity of malt he has uſed, ſo as to aſcertain the proper drawback?—There is no direct one; the mode under which he is compelled to make his ſpirits requires him, as I have before ſtated, to uſe a very conſiderable portion of malt, amounting to ſix quarters to a tun of ſpirits.

Upon what calculation of how much has been uſed, is the drawback of malt duty made?—The drawback on account of duty attaching upon the ſpirits in conſequence of malt, was at the time of the Union, ſettled upon the preſumption that one-half, or ſeven quarters, were uſed in a tun of ſpirit.

He

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Mr. Benwell.

He draws back more malt duty than he is entitled to, and there is no mode of aſcertaining exactly what he is entitled to?—I ſtated yeſterday, in anſwer to a queſtion given me the day before, that the difference in drawback on account of malt, between the preſumption that ſeven quarters had been uſed, and that ſix quarters had been uſed, was three halfpence per gallon.

Do you mean to ſay there is no ſatisfactory mode to ſecure againſt the Engliſh diſtiller drawing back more malt duty than he is entitled to?—I conſider the mode prevailing in England to be the moſt ſatisfactory againſt the diſtiller claiming a larger drawback than the proportion he has uſed of malt entitled him to, not by any immediate enactment, but by the ſyſtem under which he makes ſpirits requiring, as I before ſtated, a larger proportion of malt.

There is no direct enactment by which it can be aſcertained?—Not any.

Does not it depend in a great meaſure on the ingenuity of the diſtiller to claim more or leſs drawback than he would be juſtly entitled to on the quantity of malt duty paid?—There may be a ſmall difference in the quantity of malt uſed by different perſons in the manufacture of ſpirits under the Engliſh ſyſtem; I do not give them credit for ingenuity, equal to making any very conſiderably leſs quantity anſwer their purpoſe.

Then under the Engliſh ſyſtem, all perſons receive equal drawback, let the quantity of malt uſed be more or leſs?—The drawback, as fixed at the time of the Union, has been encreaſed in proportion to the encreaſed duties upon malt, and which apply generally and not to any individual diſtiller; they all are entitled to drawback alike. They would all draw back alike if any ſpirits were exported to Ireland, but that never having been the caſe from England, except in one inſtance ſince the Union, there has been no drawback claimed but in that one inſtance.

Was that paid?—It has not been paid.

Why has it not been paid?—It was ſtated that there was ſome informality in the ſhipping of them, and perhaps the reaſon it has not yet been paid is, that I have not been able to make the neceſſary enquiries at the Exciſe Office, for I was the ſhipper; it was thought by the Board of Exciſe that ſome bond was neceſſary, which I was not aware of, nor am I now. I have no doubt the drawback might have been received before this, if I had been able to make application in the regular way.

If the Iriſh law with reſpect to drawback on malt, was carried into complete execution, would not the drawback vary according to the proportion each perſon had uſed of malt, inſtead of being one quantity applicable to all?—If the proofs that the diſtillers in Ireland ſeverally give to the Exciſe officers of malt being uſed, by permits, were ſufficient, the rate of drawback would unqueſtionably be different in proportion.

What was the gravity of the worts in making the ſpirits, for which one-tenth part of malt only was made uſe of, and how low did you attenuate the ſame worts?—Reſpecting the gravity of the worts, in which about one-tenth part of malted corn was uſed, I was not aware yeſterday that I had it marked down in connection with the proceſs of brewing at that time; on examining however, I find I have; and though a different inſtrument for aſcertaining that gravity was then in uſe, I believe I can ſtate it to have been 25lb. per barrel heavier than water. The degree of attenuation I would with equal readineſs communicate in anſwer to the honourable Member's queſtion, were it in my power; I have not that particular noted; I ſhould however ſuppoſe, that it was probably to within two or three pounds per barrel of the gravity of water.

If the duties on malt and ſpirits were wholly taken off in each part of the United Kingdom, what would be the effect of ſuch a meaſure upon the price and conſumption of ſpirits, the trade of the diſtiller, the intercourſe of ſpirits between the ſeveral parts of the United Kingdom, and upon the general ſupply of grain for the purpoſes of food?—Suppoſing the duties to be entirely taken off malt and ſpirits, the effect of ſuch a meaſure upon the price and conſumption of ſpirits I think would be, that the price being thereby reduced more than two-thirds, a very conſiderably larger quantity would be drank, ſo much ſo, that I have no doubt but that the Legiſlature would deem it abſolutely neceſſary to reſtrict by ſome mode ſuch exceſſive conſumption. I have been informed that more than forty years ago (when the duty on ſpirits was very low) the effects of the immoderate uſe of them were diſgracefully evident in paſſing along the ſtreets of the metropolis, as well as throughout the country generally. The trade of the regular diſtiller would be, I conceive, wonderfully increaſed; the intercourſe of ſpirits between the ſeveral parts of the United Kingdom, I heſitate not to ſay, would entirely ceaſe, and the ſupply of grain for the purpoſes of food would be reduced in proportion to the increaſed quantity converted into ſpirit: in addition to which I take the liberty of ſtating, that the public revenue would ſuſtain a loſs of about four millions annually.

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Mr. Benwell.

Is it not your opinion that the increaſed demand for grain for the purpoſe of carrying on ſo extenſive a ſyſtem of diſtillery, would contribute to increaſe very conſiderably the ſupply of grain in ſuch a manner, that whenever a ſcarce ſeaſon ſhould occur, there would be a much greater ſtock for the purpoſes of food than there can be in the country in the preſent ſyſtem of duties upon ſpirits?—I conceive that the effect might in a little time be felt by the price of corn increaſing, and which conſequently would be a ſtimulus to the agriculturiſt to increaſe his growth.

What do you conceive would be the effect of taking off all duties upon ſpirits, and continuing the exiſting duties upon malt and beer?—That the conſumption of ſpirit, and intoxication in conſequence of it, would be lamentably increaſed throughout the country, and the conſumption nf beer nf courſe diminiſhed.

In ſtating the loſs to the Revenue to be four millions, do you mean the loſs upon Britiſh-made ſpirits, excluſive of the duty upon foreign ſpirits?—I mean the duty now paid on the manufacture of Britiſh ſpirits in the ſeveral parts of the United Kingdom.

Do you know what the amount of the duty upon malt and beer is?—I am not acquainted with it.

Do you know the amount of the duty upon foreign ſpirits conſumed in the United Kingdom?—I do not with any accuracy.

What regulations, in your npininn, would be beſt calculated to prevent illicit diſtillation in Ireland?—I think it is but juſtice to ſtate, that in conſequence of many very uſeful regulations that have been adopted within theſe three or four years, much of the illicit trade that was practiſed in Ireland has been checked. Much however remains yet to be done; and I have no doubt but ſuch laws and regulations will ſtill be made, as will, if a due execution of them be enforced, full farther prevent ſuch practices. The regular diſtillers in Ireland (whoſe intereſt it is, in common with that of the Revenue, to prevent fraud) can beſt adviſe what regulations are neceſſary, and particularly applicable to that part of the United Kingdom.

Do you not think that the eſtabliſhment of ſmall licenſed ſtills in Ireland, through the interior of the country, would be a more effectual preventative to illicit diſtillation than any other that would be adopted?—From the ſtatements I have heard, I ſhould ſuppoſe that it would be a beneficial regulation; but I am totally unacquainted with that part of the United Kingdom, which made me ſtate in the anſwer I have juſt given, that the regular diſtillers of that part of the country could beſt adviſe what meaſures were particularly applicable to it.

You made your ſtatement relative to the experiment you made as tn the ſpirits you exported to Africa, on the ſuppoſition that wheat was not uſed?—That was not an experiment that I preſented to the Cnmmittee, but a ſtatement of actual work, in which certainly there was a portion of wheat uſed.

Do they uſe wheat in Ireland in the diſtillery?—I am not aware; I have only underſtood from the honourable Member, that wheat has been prohibited; I do not know whether they uſe it, I never heard that they did.

Wheat produces more ſpirit in proportion to its weight than either malt, barley or oats?—Certainly more.

I think you mentioned, that nineteen gallons of ſpirit is the produce of one hundred gallons of waſh?—It is rather uuder nineteen; nineteen is not produced on the average of the year's work; eighteen three-fourths was the ratio of produce at which the countervailing duty between England and Scotland was taken.

Taking the inconvenience you repreſent the Iriſh diſtiller to be under from being obliged to finiſh his fermentation in ſix days, and the general inferior quality of malt and barley in Ireland, do you imagine that nineteen gallons would be a fair calculation for the produce of the Iriſh diſtiller?—Under the preſent ſyſtem regulating the Iriſh diſtillery, it certainly would be a very improper quantity; the duty not being calculated on the waſh from which the ſpirit is immediately produced. I do not admit the reſtriction nf ſix days for fermentation to be any very great evil to the Iriſh diſtiller in connection with the ſyſtem under which he wnrks; the quality of the grain I am not at all aware of, therefore I cannot form any poſſible conjecture reſpecting its proportionate produce. I have heard that as fine corn is grown in Ireland as in any part of the kingdom: it is nats I underſtand which is generally uſed in Ireland, wbich I have ſtated to be as frnm ſixteen to eighteen compared with that of barley.

What is the general quality of Iriſh malt and barley as compared with the Engliſh?—I cannot form any opinion upon that, the iutercourſe in corn is very eaſy between England and Ireland, conſequently the ſame may be uſed in both parts nf the United Kingdnm.

May not the Engliſh diſtiller commence and ſtop work wben he thinks proper in the courſe of the year?—Yes, he may.

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Mr. Benwell.

May not the Engliſh diſtiller work for as many or as few months in the year as he thinks proper?—Not exactly ſo; when he once commences work, he is compelled by law to continue that work for the ſpace of three months, or to perform a certain quantity of work within that time; we are not compelled to work more than three months in the year, which ſince the Union, at one time was a very great convenience to the Engliſh trade: had we been compelled to have worked much longer, the ſpirits that would have been produced muſt have been kept a long time in ſtock, as the Iriſh, to a very great degree, ſupplied the Engliſh demand.

You are not under any check in England with reference to malt-duty?—Not any, as I before ſtated.

Does malt come to market in England without permit?—Yes, it does uniformly.

And the diſtiller transfers it from market to his ſtores or diſtillery without permit?—Yes, he does.

And there is not any counter check kept by the officer as to the quantity of malt?—Not the leaſt.

If you work for exportation to Scotland, can you put a ſtop to your work at any period?—We are then compelled to begin at a certain period of the year in a houſe ſeparate and diſtinct from that uſed for the making of ſpirits for the conſumption of England: having ſo commenced work, a certain quantum is required by law to be made within three months: after the expiration of that three months, we are at liberty to withdraw our entry on giving fifteen days notice, I think; our regulations are ſimilar to thoſe under which Scotland works for the market of England.

Suppoſing an Engliſh diſtiller were diſpoſed to uſe a quantity of malt in his diſtillery, which had not paid duty, what mode of detection is there?—The diſtillers very rarely make malt themſelves: they purchaſe that article at the public market; and whether it has paid the duty, or whether it has not, is quite unknown to them; if it has not paid the duty, they know of no mode of detection.

Does not the ſame mode of detection exiſt with reſpect to the malt uſed in the diſtillery, both as with reſpect to the maltſter making the malt and the perſon uſing it, as with reſpect to the maltſter making malt for any other purpoſe, or any other conſumer of it?—The laws for collecting the malt-duty, I believe, are very much evaded in England; the detection of ſuch illicit made malt in any branch of trade I am not aware to be eaſy after it has left the ſtore of the maker.

What is the duty upon a quarter of malt at preſent in England?—Thirty-four ſhillings and eight-pence.

That of courſe forms a very conſiderable proportion of the expence of a diſtiller conducting his diſtillery according to law?—A conſiderable part, though not a conſiderably proportional part; it is about ten-pence a gallon upon the ſpirit.

Then it would be very much to the intereſt of a diſtiller in England, if he were not deterred by his diſpoſition not to commit fraud, to uſe malt which had not paid the duty?—It is certainly the intereſt of the diſtiller to uſe malt at a low price in preference to malt at a high price.

Is there any thing in regulation to prevent your uſing any quantity of malt which has not paid duty, if you can obtain it?—The regulations under which the diſtillery is worked in England, do not at all relate to the duty having been charged upon the malt or not; it is an article that comes to the public market; it is ſuppoſed to be with the duty attaching upon it, at which market the diſtiller makes his purchaſe.

Where do you buy your malt generally?—In general in Mark-lane, which is ſupplied from the counties of Norfolk and Suffolk; ſometimes alſo in the neighbouring counties of Middleſex and Berkſhire, and in Surrey; ſometimes in Hertfordſhire: thoſe are the places from which the diſtillers generally purchaſe their malt.

Does the price you pay for the malt correſpond with the price of malt charged with the duty?—Generally it does: ſince the duty on malt has been ſo high as it now is, malt of an inferior quality has ſometimes been ſo near the duty as could have left little or no profit to the manufacturer.

May not one hundred gallons of waſh, made ſufficiently ſtrong to produce nineteen gallons of ſpirits, be ſufficiently fermented by a ſlow careful proceſs, unlimited in point of law to any fixed duration?—A hundred gallons of waſh, fermented without any limit, will certainly produce nearly nineteen gallons of ſpirits according to the Engliſh mode of collecting the duty.

Does not this unlimited time for fermentation give ample opportunity, if the Engliſh diſtiller is ſo inclined, to commit fraud by working off the liquor, and renewing the veſſels with other waſh?—If there were no regulations to check ſuch a diſpoſition on the part of the diſtiller, the revenue might be endangered.

What

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Mr. Benwell.

What regulations are there to check the diſpoſition, ſuppoſing he had it?—The regularity of ſurvey, the change of officers; in ſhort, the general vigilance of the Revenue Board in England.

You have ſaid very frequently, "the vigilance of the Revenue Board," they are ſtationary in London, are they not?—They are; but they have various modes of producing vigilance in their officers.

You mean by the vigilance of the Revenue Board, the vigilance of the officers employed by them?—The main ſpring is in Broad-ſtreet, at the Exciſe Office.

To how many diſtilleries does this vigilance apply itſelf?—To all the diſtilleries in England, which are about ten in number.

Are you not inſpected by a ſucceſſion of officers?—Yes.

Do the officers know in what ſucceſſion they ſhall inſpect you, or do you know in what order they ſhall inſpect you?—We have no knowledge of the order in which they ſhall inſpect; they are frequently changed.

Do they inſpect you at night?—At various times in the night.

Neither you nor the officers who inſpected laſt, know when, or by whom the next inſpection will take place?—No.

In your great diſtillery, how many officers come to you within the courſe of a day and a night?—I believe there may be ſeven or eight ſurveys made; I do not know the exact number. I know I meet an Exciſe officer almoſt at every ſtep.

Are there not alſo many legiſlative checks to prevent the removal of waſh from your premiſes?—There are very heavy penalties upon the removal of waſh.

Would not the loſs by removing it be more than the duty that would be ſaved?—I think it would greatly exceed it.

Do you believe any perſon would inſure againſt the riſk, for a conſideration of the whole of the duty?—I believe he would not.

Could waſh of the ſtrength required in England be made to yield as much ſpirit as more diluted waſh, by any time of fermentation whatever?—Certainly it could not.

Does not the Iriſh diſtiller, being obliged to work for a certain number of days ſucceſſively, and to make or pay for a certain quantity of ſpirits within that time, add conſiderably to his expence in labour, coals, and utenſils?—The ſyſtem under which the Iriſh diſtiller works I conſider by no means to require ſuch rapidity as to occaſion any additional charge of labour or fuel.

Does not the rapidity with which the diſtiller is obliged to work in Scotland for home conſumption prove very diſadvantageous to him?—I believe the ſyſtem under which the diſtiller in Scotland works cauſes a very conſiderable increaſe, both in the charge of labour and fuel.

Can you ſtate how much per gallon that may amount to?—I am not competent to ſtate what the increaſe may be, never having ſo much as ſeen the rapidity of work that the Scotch are compelled to make.

What is the greateſt number of days in any one year you ever worked your ſtill?—I think we may have worked it 250 days in the year.

You do not work at nights?—We were formerly in the habit of working by night; but I found it, as I attended myſelf, much more convenient that the work ſhould be performed in the day.

Suppoſing your workings of thoſe 250 days had been made according to the Iriſh regulations, would the amount of duty you paid be more or leſs than it was?—I apprehend that I ſhould have proportioned the make of ſpirit to the demand that I expected, whether I worked ſtills of 1,500 gallons or of 7,000, I ſhould have endeavoured to make the ſame quantity of ſpirit, and if the regulations under the Iriſh ſyſtem had been ſufficient to collect the whole duty, I look upon it the produce would have been juſt the ſame.

You have ſaid that at an unfavourable ſeaſon of the year, the waſh produced from one quarter of grain was attenuated to within two or three pounds of water, and produced eighteen gallons of ſpirit?—Yes.

How much more would it have produced if it had been attenuated at the moſt favourable ſeaſon of the year?—I have already ſtated, that at a more favourable ſeaſon of the year I conſider that the waſh would have produced twenty gallons from 100 at leaſt, inſtead of eighteen.

Do you apprehend that with reſpect to rectifying ſpirits, the Iriſh diſtiller labours under any inconvenience?—I am not aware that he does; I believe it is not the cuſtom to rectify many ſpirits in Ireland.

Do you know what the reaſon of that is?—I have underſtood that the Iriſh prefer drinking the ſpirits in their unrectified ſtate.

In

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Mr. Benwell.

In England all ſpirits which go into conſumption are rectified?—Very generally ſo, there are none I believe drank without, or ſcarcely any.

Then it cannot be for the intereſt of the Iriſh diſtiller to rectify in Ireland for exportation to England?—The law in connection with the Act of Union provides that any ſpirits compounded ſhall pay a conſiderably higher duty upon their importation into England, ſo much ſo that it is not certainly for his advantage to do it.

You ſtated, that you think, in order to prevent the inequality which now exiſts, that the ſpirits ſhould be made and exported free of duty, and then you add, within a certain number of days after they are made; what number of days had you in your contemplation when you made that obſervation?—I ſhould ſuppoſe that it would be deſirable that they ſhould be exported within a month, allowing a ſufficient time for the diſtiller to find a market for his goods; otherwiſe, an indirect advantage is given to the Iriſh diſtiller, by allowing him to keep his ſpirits without the charge of duty upon them.

That is your only reaſon for thinking the time ought to be limited?—Yes.

Veneris, 28° die Aprilis 1809.

Lord BINNING in the Chair.

JOSEPH BENWELL, ESQ.

IS it the practice in England for any of the public diſtillers to make their own malt?—In a very few inſtances.

How many inſtances in the ten great diſtilleries?—I am not aware of more than three making any malt; I am not aware that either of the other ſeven make any.

May they not do it without your being aware of it?—They may, but one of the three who does make any, which is myſelf, makes a very ſmall quantity; I never made more than 200 quarters.

Are any of the Engliſh diſtillers in the habit of dealing with any particular maltſters, as their cuſtomers for their malt?—I believe not, excepting in one inſtance; I think there is a houſe at Brentford where a great deal of malt is made, and I believe they principally purchaſe of one perſon what they do not make themſelves.

What houſe is that?—Smith and Harrington.

Has not the price at which malt has been ſold in England ſince the laſt increaſe of duty, been in a great many inſtances ſo low as to imply that ſuch malt could not have paid the duty?—I have heard that it has been.

Do you believe that to have been the caſe?—Yes, I do.

Is there not a conſiderable proportion of malt purchaſed by the public diſtillers in England, which does not come to Mark-lane?—I do not think any conſiderable proportion of what is uſed is purchaſed otherwiſe than in Mark-lane; conſiderable quantities may be. Mark-lane is not only the general market for ſhipped corn, but where the maltſters and factors from different parts of the kingdom alſo aſſemble, and the general place of purchaſe.

Is it purchaſed at Mark-lane by ſample, or does the whole of the malt come to London, which is ſold to the diſtiller?—It is purchaſed at Mark-lane by ſample; the malt that comes coaſtwiſe is of courſe worked from the ſhips in the river; that from the Weſt Country is frequently left, as it comes down the Thames in barges.

Is the trade between the diſtiller and the maltſter in Mark-lane carried on directly, or through the medium of a factor?—In almoſt every inſtance through the medium of a factor.

Is it the practice for the diſtiller to purchaſe malt directly of the maltſter?—Not very often.

Is not the factor a perſon ſo well known both to the diſtiller and to the maltſter, that, unleſs for the convenience of trade, in point of fact it is the ſame thing almoſt whether

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whether you deal with the maltſter directly, or through the broker?—The factor is very generally well known to both buyer and ſeller. It is the cuſtom of the trade to purchaſe through the medium of a factor for general convenience. *Mr. Benwell.*

Is there any criterion by which the diſtiller can judge when he makes a purchaſe of malt, whether the malt he ſo purchaſes has actually paid the duty or not?—I am not aware of any criterion that could be at all accurate in forming a judgment, whether the duty had been paid upon the malt or not. I have generally underſtood that malt fraudulently made is ſeldom of the very beſt quality; the evading of the duty being more an object to the fraudulent maltſter, than making a good commodity.

Then I underſtand that the only criterion is the ſuperior quality of the malt made lawfully over that which is made unlawfully?—That is the only difference that I know of.

Do you know by what means the malt duty is principally ſuppoſed to be evaded in England?—I am not ſufficiently acquainted with the mode of making malt to form a judgment as to the period of proceſs in which the duty is evaded.

What diminution in point of price will it make in the ſpirits per gallon, provided thoſe ſpirits were made without the thirty-four ſhillings and eight-pence a quarter duty?—Ten pence per gallon.

Do you not conceive that it might become the intereſt of the diſtiller to make his ſpirit of a malt that had been illicitly manufactured of an inferior quality, in conſequence of the inferior price at which it could be afforded him by the maltſter from the non-payment of duty?—If the inferiority in price was very conſiderable, I think, notwithſtanding its quality, it might be advantageous to the diſtiller. I can ſtate, that I have never met with ſuch a circumſtance.

Do you not conceive that the difference of price occaſioned by the non-payment of duty would be ſuch as to afford a ſufficient bonus to the diſtiller for making uſe of illicit-made malt, although of inferior quality?—The difference of the whole duty I conceive would.

Do you believe that it is the practice of the diſtiller to buy the beſt malt, or the cheapeſt he can obtain?—We generally buy malt of the beſt quality, finding that to be the cheapeſt.

Is the price at which an illicit maker of malt is likely to diſpoſe of it at Mark-lane, a ſufficient reduction of price to induce a diſtiller to prefer it to the beſt malt at a higher price?—I ſhould think it would not.

Does malt, being ſold by ſample in Mark-lane, neceſſarily imply that the duty has been paid?—It does not neceſſarily imply it, certainly; it is an open market, and unleſs there is reaſon to ſuppoſe to the contrary, it is fair to ſuppoſe it comes there with all the incumbrance upon it which the law intended.

Is it poſſible for an entered maltſter to evade the whole duty?—I am not well acquainted with the mode of manufacturing malt; but I ſhould think not.

Suppoſing an illicit maker of malt to evade the duty, is it probable that he would reduce his price in the market more than would be ſufficient to ſecure him a ſale?—By no means.

The quality of malt which has not paid the duty, being inferior to that of malt which has paid the duty, would the advantage to the diſtiller, by uſing the former, amount to the full ſum of ten pence per gallon, the inferiority in point of quality being conſidered?—Certainly not.

Would not an illicit maltſter, by reducing his price more than was ſufficient to procure a ſale for his malt, be likely to betray the circumſtance of his having evaded the duty in making it?—I ſhould think he would.

Would that prevent the diſtiller from buying his malt?—I have before ſtated that it is the practice to buy through the medium of a factor, and that the beſt malt is generally found the cheapeſt for the diſtiller to purchaſe.

Will you caſt your eye over that paper (a paper being ſhewn to Mr. Benwell); this purports to contain the prices of malt at Mark-lane for a certain period; can you ſpeak to its correctneſs?—I dare ſay the prices are correct; it is a twelvemonth ſince; but I recollect ſuch prices being given.

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Mr. Benwell.

[The following Paper was read.]

Prices of BARLEY and MALT from Norfolk and Suffolk, as ſold in Mark-lane.

1808.				
January 4th.—Barley	42/ to 45/		Malt 68/ to 76/	
February 1ſt. - -	42/ - 46/		- - 68/ - 76/	
March 7th. - -	42/ - 47/		- - 68/ - 74/	
April 4th. - -	42/ - 47/		- - 68/ - 75/	
May 2d. - -	44/ - 49/		- - 72/ - 76/	
June 6th. - -	45/ - 49/		- - 72/ - 76/	
July 4th. - -	42/ - 46/		- - 68/ - 74/	
Auguſt 1ſt. - -	46/ - 48/		- - 70/ - 74/	
September 5th. - -	44/ - 45/		- - 72/ - 76/	
October 3d. - -	43/ - 45/		- - 70/ - 80/	
November 7th. - -	46/ - 51/		- - 82/ - 88/	
December 5th. - -	42/ - 46/		- - 82/ - 85/	
1809.				
January 2d. - -	42/ - 47/		- - 76/ - 82/	
February 6th. - -	40/ - 47/		- - 80/ - 82/	
March 6th. - -	40/ - 48/		- - 80/ - 82/	
April 3d. - -	40/ - 47/		- - 75/ - 80/	
	682.	751.	1177.	1256.

Average price of Barley 44/9.
Charges of manufacture 3/4.
Duty - - - - - - 34/8.
Profit 5/ per quarter - 5/

87/9.

Average price of Malt - 76/

11/9.

Making a loſs of more than one-third the duty.*

Do you conſider yourſelf a competent judge of the comparative powers of large and ſmall ſtills?—Certainly not, from experience.

Could you give any ſtatement relative to what, in your mind, would be a fair charge, from 200 up to 1500 gallons for comparative work?—In conſequence of the queſtion the honourable Member put to me yeſterday, I have looked over the ſcale of ſizes as connected with the regulations in Ireland, and it appears to me that the relative proportions from the 200 gallons up to 1,500, are as correct as they could be ſuppoſed to be; without abſolute trial, I think the very large ones of 3,000 gallons would not be worked off ſo many times, in proportion to the 1,500 as it is there ſtated.

You have ſtated in your evidence, that you made ſpirits for the African trade, in the years 1786 and 1787?—Yes.

What was their ſtrength?—One in ſeven under hydrometer proof, the proper exportation ſtrength.

Was their quality in making, ſuch as would have anſwered for the home conſumption of Great Britain?—They certainly would have anſwered for home conſumption.

After having been rectified?—After having been rectified in the uſual way, certainly, as well as thoſe made for home conſumption.

You have mentioned as one of the circumſtances wherein Ireland has an advantage under its regulations, that there is no limitation of ſtrength; if ſpirits were charged in Ireland according to their ſtrength, leaving the preſent duty at one to ten, would it not remove your objections?—That would remove certainly what I have already ſtated to be a fundamental objection to the ſyſtem; the various regulations would ſtill require very conſiderable alteration.

I think you have ſtated that ſpirits are made in Ireland to twenty-five per cent. above proof?—I have.

And that the Iriſh diſtiller has an advantage in increaſing the quantity of ſpirits, by mixing a quantity of water for the purpoſe of export, reducing them to the export ſtrength?—I have.

When they come on this ſide of the water, is not the duty charged on every gallon

* See further Statement, p. 47.

of

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Mr. Benwell.

of the water as well as the ſpirit?—Undoubtedly, becauſe there is a fixed ſtrength at which the duty is chargeable in England.

The duty is chargeable in England upon all the ſpirit diluted with water, reckoning the water as ſpirit?—Yes, and upon which water alſo the drawback is received in Ireland.

The drawback being received in Ireland upon ſpirit and water equally, the advantage that you apprehend the Iriſh diſtiller to receive, is, that he receives for as many more gallons of what he exports as there is water contained in the veſſel?—Certainly.

Were he obliged to pay duty exactly according to the ſtrength he makes, would not that objection be removed?—That objection would certainly be removed if the duty was really chargeable, and actually paid at the ſame ſtrength at which the drawback was received.

If he mixes his ſpirits with water in Ireland, and draws back the Iriſh duty, and brings that water to England and pays the Engliſh duty, does he not thereby loſe the difference between the Engliſh and the Iriſh duty?—Certainly not; the price at which ſpirits are manufactured in England allowing that water to be ſold for as much as the Iriſh diſtiller pays duty for on importation.

The Iriſh ſpirits coming into England are charged according to their ſtrength in the countervailing duty?—They are.

Engliſh ſpirits going into Ireland are not charged according to their ſtrength?—The Act of Union does not provide for ſpirits being charged on any degree of ſtrength on importation into Ireland.

If then they go into Ireland, they draw back according to their ſtrength, do not they?—They do.

And they do not, when they land in Ireland, pay according to their ſtrength?—I believe they do not; there have never been any exported from England but of the ſame ſtrength at which they have paid the duty; but I believe the law is that they do not.

Do not you think that is an unfair diſadvantage to the Iriſh diſtiller?—If the Iriſh diſtiller was charged any given duty upon ſpirits at any ſpecified ſtrength, and the Engliſh manufacturer could import ſpirits upon the payment of the ſame duty at any degree of ſtrength, it would certainly cauſe a hardſhip to the Iriſh diſtiller; but as there is no point of ſtrength on which the duty is charged on ſpirits in Ireland, there can be no reaſon why there ſhould be any degree of ſtrength on which the countervailing duty on importation ſhould be paid.

Is not the ground of your complaint againſt the preſent Iriſh regulation, that the duty being charged upon the ſpirit without reference to the ſtrength, in caſe water ſhould afterwards be added to lower it, and it ſhould be exported and the drawback obtained, a duty will be drawn back which never was paid?—Moſt certainly, that is the ground of our complaint.

What is the countervailing duty now payable in England?—Eight ſhillings and two-pence halfpenny upon corn ſpirits.

Suppoſing you export ſpirits of a ſuperior ſtrength to one to ten, do you get an increaſed drawback in proportion to the ſtrength?—I conſider the law as ſuch.

What is the countervailing duty in Ireland now?—Five ſhillings and eight-pence.

The drawback is of courſe in Ireland five ſhillings and eight-pence?—Yes.

Suppoſing the Iriſh diſtiller exports ſpirits from Ireland of a ſuperior ſtrength, is he entitled to an additional drawback?—He is, provided thoſe ſpirits really find their way into the Engliſh market.

By law?—Yes, by law.

To what amount?—The amount depends upon the extra ſtrength, the countervailing duty being payable in England on ſpirits at one to ten, and the drawback received in Ireland upon as many gallons as the duty is paid on in England.

Is there any inſtance in which the Iriſh revenue gives a drawback to the Iriſh diſtiller of more than five ſhillings and eight-pence per gallon, let the ſtrength be what it may?—I believe not; but the number of gallons is increaſed in proportion to the ſtrength; that I believe to be the practice.

You have mentioned in your printed Statement, that a conſiderable proportion of the ſpirits may be taken out on the paſſage and conſumed on board, and by means of a quantity thus eſcaping duty, a bounty is given to the Iriſh diſtiller; is not there a manifeſt given with every ſhip?—I ſuppoſe there is; but that ſtatement I made from the evidence of Mr. Croker before the Committee laſt year, as I believe is noticed in my ſtatement.

Does

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Mr. Benwell.

Does not the manifeſt declare the quantity put on board?—Yes; but not the quality.

How can there be a change made, except a mixture be made in water on board the ſhip?—It may be made in water on board the ſhip.

How can the Iriſh diſtiller gain by that?—The Iriſh diſtillers agent or ſupercargo on board may. I ſtated that from Mr. Croker's evidence before the Sugar Committee laſt Seſſion, thinking it good authority.

You mentioned that the Iriſh diſtiller is entitled to 8 per cent. and 16 per cent. according to the ſize of his ſtill, that is, an abatement of duty?—It is.

Suppoſing that he was to pay no duty on ſpirits exported, there could be no abatement?—Certainly not.

Then that regulation would not affect the export if there was no duty to be paid upon the ſpirits exported?—I have particularly ſtated that that affects the import of ſpirits from England and not the export.

It does not affect the export from Ireland?—It does not affect the export from Ireland, if the laws now enacted were duly enforced; but I allude to it as an indirect charge upon Engliſh ſpirits imported to Ireland, which I believe will be found in my ſtatement.

Upon the whole, are you ſtill of opinion that the plan which you have mentioned in your printed Statement for regulating the intercourſe between Ireland and England, is the leaſt objectionable?—Yes.

With what view do you mention a certain number of days for the export of ſpirits after they are made?—That the diſtiller in Ireland may not derive an advantage from keeping a ſtock of ſpirits (which the diſtiller in England does not poſſeſs) a longer time, without the incumbrance of a heavy duty upon them.

Is that the only reaſon for your recommending that?—That was the only reaſon for my recommending their being exported in a ſhort time.

Would not that be perfectly removed by putting the Engliſh and the Iriſh ſyſtem upon the ſame footing as to time; in ſhort, neither the Iriſh nor Engliſh diſtiller to advance any duty upon ſpirits for export?—As far as that circumſtance extended it would certainly be putting them on an equality.

You have mentioned that the ſame hydrometer ſhould be uſed?—Yes.

Have you any predilection for any hydrometer which is in uſe, as you do not ſeem to like Clarke's hydrometer?—I believe in conſequence of ſome very accurate experiments which were made about four or five years ſince, there was an hydrometer recommended to be applied to general uſe; I have underſtood that that hydrometer is making, but before it can be taken into general uſe, it is neceſſary that a number of them ſhould be made ſufficient for the traders in every part of the United Kingdom to be furniſhed with them, in order that the ſyſtem of equalization, as far as the hydrometer is concerned, might be obtained.

That hydrometer you conceive might anſwer the purpoſe?—I ſhould think that hydrometer may anſwer the purpoſe; it is Sykes's.

Do you know what hydrometer is uſed in Ireland?—I believe there are two or three uſed in Ireland ſince the period I have alluded to (the laſt three or four years) I believe Spear's has been uſed in many places in Ireland; Saunders's was, prior to that time, in very general uſe there.

Can you form a belief whether Spear's is the hydrometer required to be uſed?—I do not know that there is any particular hydrometer required by law to be uſed in Ireland.

Will either of thoſe hydrometers you have mentioned or heard of, anſwer accurately for the meaſurement of ſpirits in all ſeaſons of the year?—It was judged upon the experiments that were made, that the inſtrument recommended as made by Sykes was, under all circumſtances, the moſt correct, and eaſily applicable to general uſe.

Is there any that is perfectly correct?—Perfect correctneſs will ſcarcely be expected, at the ſame time that hydrometer was conſidered as approaching the neareſt to it.

You have mentioned, that the ſyſtem there ſpoken of, ſupported by the neceſſary legiſlative regulations, ſimilar to thoſe which now regulate the intercourſe between England and Scotland, appear to you beſt calculated to produce in effect the reciprocity required by the Act of Union, will you ſhortly ſtate what thoſe regulations are to which you particularly allude?—That ſpirits ſhould be made in one part of the United Kingdom for the conſumption of the other, without any duty excepting that which attaches upon the malt uſed in houſes erected purpoſely for ſuch manufacture, and not applicable to any other trade at any ſeaſon of the year; that a regular

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gular account ſhould be taken of the waſh, a certain portion of ſpirit required to be produced from that waſh, a certain portion of work to be performed whenever the diſtillery is commenced; that the ſpirits, when manufactured, ſhould be carefully ſecured by the officers of Exciſe till exported, and that ſufficient regulations ſhould be adopted whereby theſe ſpirits, having been made without duty, and for the purpoſe of exportation, ſhould not by any means get into conſumption in that part of the country where they were made without paying the duty that attached upon the ſpirits manufactured for the conſumption of that part of the country. *Mr. Bernwell.*

Would you allow the ſpirits that are made for export from the one country to the other, after being warehouſed for export, to be at any time, or under any circumſtances, taken out for home conſumption, upon paying the duty which ſpirits for home conſumption are ſubject to, in caſes where there is no demand for the export?—Certainly not, becauſe that would be very diſſimilar to the Scotch ſyſtem, which I take the liberty of recommending.

Under the Scotch ſyſtem, is there an export of ſpirits from Scotland to England?—There is.

Conſiderable?—Conſiderable.

Is there any export of ſpirits from England to Scotland?—Not any.

Do the Scotch make their ſpirits of their own corn, or of Engliſh corn generally?—Of the corn that is the beſt in quality, I believe, whether the growth of England or Scotland; generally I believe from England, ſometimes from their own markets, as the prices and qualities may vary.

Are they in the habit of getting corn from England?—Certainly.

Do they get the chief part from England?—That I cannot ſay.

I think you have ſaid that it would not be to the intereſt of diſtillers in either part of the United Kingdom to export ſpirits to the other, if all fraud upon the revenue in this branch of manufacture could be prevented, and a reciprocity in regulation eſtabliſhed; to what then do you impute that the Scotch diſtiller, working under the ſyſtem you recommend, is able to export that quantity of ſpirits to England, which you think would not be the caſe if all fraud upon the revenue were prevented, and reciprocity in trade eſtabliſhed?—If no ſuch fraud exiſts in the manufacture of ſpirits in Scotland for the market of England, it muſt ariſe from the ſuperior ſkill of the manufacturers in that part of the country.

Do you apprehend that any fraud does exiſt?—It is impoſſible for me to ſtate.

Is it not your opinion that great frauds do exiſt in Scotland?—My opinion might be very erroneous; I recollect I had the honour of giving an opinion upon the ſame ſubject the laſt year: my opinion is, that unleſs there was ſome fraud upon the revenue, it would not be to the intereſt of Scotch diſtillers to ſend ſpirits to the Engliſh market.

Then you recommend a ſyſtem for the intercourſe between the two countries, which, by being ſubject to fraud, creates an export from Scotland to England without admitting an import from England into Scotland?—I have recommended a ſyſtem, which, accompanied by ſuitable regulations, and thoſe regulations well enforced, in my opinion, would prevent all intercourſe between the different parts of the United Kingdom.

Is the coal in Scotland cheaper than the coal in England?—I believe it is conſiderably.

Might the Scotch diſtiller, from that circumſtance, be enabled to manufacture for the Engliſh market upon better terms than the Engliſh diſtiller, without any fraud upon the revenue?—As far as that circumſtance extends, it would certainly be to the advantage of the manufacturer in Scotland; but when I ſtate to this Committee, that the whole expence for fuel in manufacturing ſpirits in England is not more than three-halfpence per gallon, and alſo ſtate that the freight and charges attending the bringing thoſe ſpirits from Scotland to England would be four times that ſum, I think that cannot be a ſufficient inducement to the Scotch diſtiller to continue this market.

When you ſtate it as your opinion that fraud exiſts on the revenue in Scotland in regard to the ſpirits brought into England, do you ſpeak from any facts you can ſpecify, or only from conjecture?—I certainly have no facts, but infer it from the ſtate of the trade.

Do you ſuppoſe the Iriſh diſtiller buys his fuel cheaper than the Scotch diſtiller?—I am not aware, but I ſhould think not.

Are you aware that Ireland is ſupplied with coals for the diſtillery from Great Britain?—I underſtand they are ſupplied from Great Britain.

Before this ſyſtem, regulating the intercourſe between England and Scotland was introduced, was not the ſupply from Scotland ſuch as made it almoſt impoſſible to

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Mr. Benwell.

continue the Engliſh diſtillery at all?—It certainly was till regulations ſomething ſimilar to the preſent plan were adopted in the year 1786.

Since the effect of the preſent ſyſtem, the Engliſh diſtiller has at leaſt been able to meet the Scotch diſtiller in the Engliſh market?—The Engliſh diſtiller has certainly been able to retain a conſiderable portion of his trade, which, I believe, he would not have done if the ancient ſyſtem in Scotland had continued.

Do you think if the preſent Iriſh regulations continue, and the intercourſe is permitted, that the Engliſh diſtiller can continue his trade?—I have no idea that he can, for any continuance.

Do you think that the permitting an intercourſe under the exiſting regulations in Ireland, has the effect of giving great facility to frauds upon the revenue in that part of the United Kingdom?—I do think ſo.

For what reaſon?—I have already ſtated, that there being no fixed ſtrength on ſpirits in Ireland, it is impoſſible to aſcertain what the duty is, and the quantity of ſpirit required by law to be produced in Ireland, from any given quantity of waſh, being ſo far beneath what may eaſily be produced.

How many charges are they required to make in Scotland for export to England, and for home conſumption?—For export to England they are reſtricted to a certain number of charges per week while they continue to work, which muſt be three months at leaſt after they commence; they are required to work their ſtills ſix times per week, four-fifths full, and to produce and export eighteen gallons of ſpirit for every one hundred gallons of waſh ſo diſtilled; they muſt work thoſe ſix times upon the average as long as they continue their entry, and they are not permitted to make ſeven upon the average: reſpecting the manufacture for the conſumption of Scotland, the duty being laid in a great meaſure on the content of the ſtill, a very rapid mode of work prevails there neceſſarily, and they are in the habit, as I before ſtated, of working thoſe ſtills 180 times in 24 hours.

You ſtate that the Iriſh ſtills are not charged by law with workings up to their full capacity?—I underſtand not.

What addition of workings would bring them up to their full capacity?—It is not poſſible to ſtate accurately the number of charges that a ſtill may work off; it has been thought fit to increaſe the number of doublings year after year, it is ſtill admitted that they are beneath what may be worked, and poſſibly, by gradual increaſes ſtill (if the ſame ſyſtem ſhould be purſued) the proper number of doublings may be beſt aſcertained.

In what proportion do you apprehend they are charged now beneath the quantity of work they ought to be?—Not having been accuſtomed to work ſmall ſtills, I cannot ſtate with any accuracy. I ſhould think they might be charged nearly half as many more as they are, ninety times for fifteen hundred gallons, inſtead of ſixty-two, and in that proportion down to two hundred gallons. I think the ſtills of larger dimenſions come nearer to what they are capable of working than the ſmaller ones.

You have ſaid that fifty gallon ſtills in Scotland work 5,040 times in twenty-eight days?—Yes.

And that they are charged only about half?—Yes.

Then the Iriſh are charged nearer to their full contents than the ſtills in Scotland?—Undoubtedly, the ſyſtem under which the Scotch diſtillers work rendering it impoſſible to charge their ſtills ſo high.

Is not any mode of charging on the contents of the ſtill, an extremely uncertain mode of levying the duty?—Very much ſo; at firſt when the licence ſyſtem was adopted in Scotland, the licence duty per gallon was thirty ſhillings, which was intended to attach upon ſpirits as a duty of ten pence per gallon. The licence duty is now raiſed to £. 162. per gallon, which is admitted to attach on the ſpirit, by way of duty, only one ſhilling and ſeven pence two-tenths.

Lunæ, 1° *die Maii* 1809.

Lord BINNING in the Chair.

JOSEPH BENWELL, ESQ.

I BEG leave to ſtate, that I have compared the Account of the Prices of Malt produced to me on Friday *, with my own purchaſes for the correſponding period, as

* Vide Evidence, page 42.

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far as our purchaſes continued, and I find the average by no means agree; my purchaſes of malt produce an average price of 81*s.* 6*d.* I alſo wiſh to ſtate, that out of ſixty-eight purchaſes of malt made by my houſe, eight only were made directly of the maltſter, of which the following is a liſt: *Mr. Benwell.*

Of Flower and Co.	85/9
Ruſs	80/
Hudſon	86/
Flower and Co.	86/9
Hudſon	87/
Ditto	87/
Flower and Co.	86/9
Ditto	86/9.

I conceive that the mode of drawing an average price from putting the loweſt and the higheſt prices together a moſt erroneous one. It ſeems neceſſary, in order to come to a fair average, that the reſpective quantities at the various prices ſhould be conſidered. From the beſt inquiry I have been able to make, I find that the maltſter adds no ſuch profit as 5*s.* a quarter to the 3/4. for the expence of manufacture. I underſtand that the 3/4. with the increaſe of quantity by making the corn, covers both the expence of manufacture and the profit to the maltſter.

Do you conſider an average of prices taken from your own purchaſes, more likely to be a correct average of the market at Mark-lane, or thoſe prices quoted in the paper produced to you on Friday?—I have already taken the liberty of ſtating in the paper the honourable Chairman has juſt read, that I think that mode of drawing the average is very erroneous, becauſe it is poſſible that there might be a very ſmall quantity at a lower price, and a much larger quantity at the higher. It might happen the other way, that there might be a very ſmall quantity at the high price, and a larger quantity at the lower; it appears to me, that that is a very incorrect way of drawing the average. The average I have ſtated, is the average price per quarter of corn, taking the number of quarters as well as the prices of the different purchaſes, which, as far as my purchaſes go, cannot give other than a correct average.

Do you know how the average price of corn is made up for the London Gazette?—I do not.

Do you know how the average price of ſugar is made up for the London Gazette, whether taking the quantities, or only the higheſt and loweſt?—I underſtand it is by taking the quantities as well as the prices.

WILLIAM AITCHISON, ESQ.

State to the Committee the mode of working the ſtills in Scotland for home conſumption?—We are under the neceſſity of making the worts exceedingly ſtrong, being obliged to make 16½ from one hundred gallons of waſh, in the place of ten in Ireland, which makes a conſiderable loſs on the extract and fermentation; then we are obliged to work the ſtills ſo rapidly, that we loſe a conſiderable quantity of produce from the rapid mode of diſtillation, being obliged by law to make four times the quantity from a gallon of ſtill-room that they now do in Ireland; we make 2,025 gallons one to ten over hydrometer proof, in one year, from one gallon of ſtill-room; by that mode of working, we not only loſe a great deal of ſpirits in the extracting it ſo rapidly, but we are at three times the expence we ſhould be at were we to work it at leiſure, which I have ſtated in the account I gave in. In extracting the ſaccharine from the corn we are obliged to make the worts ſo very ſtrong, that we cannot get out of it ſo much as we ſhould get by a tenth or a twelfth of the quantity if it was more diluted, which is upon the gallon of ſpirits about ſixpence. I think in the fermentation of that ſtrong waſh we require from two-pence halfpenny to three-pence per gallon upon the ſpirits more for yeaſt to ferment ſtrong, than weak waſh, and on the rapid mode of diſtillation we loſe full more than we did upon the extract from the corn; indeed I have been ſhort one-ſixth, which is ſixteen per cent. The ſtill we work is very ſmall, and we can charge it with only one-third, that is to ſay, for one hundred gallons of ſtill-room we charge thirty-three, not more upon the average; the loſs from diſtilling ſo rapidly I conſider to be fully equal to ſixpence a gallon, if not more: we are obliged to charge our ſtill eight times an hour upon the average, to enable us to make the proportion we are by law bound to pay for, by this we run the riſk of taking it too ſoon off. The Engliſh diſtiller, on the other hand, charges only once in twenty-four hours; we have three riſks of loſſes in 100 gallons of waſh; three times thirty-three being ninety-nine, and the Engliſh diſtiller has only one riſk in 15,000 gallons. On pur- *Mr. Aitchiſon.*

poſe

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Mr. Aitchison.

poſe that we may not put too much into the ſtill, or too little, before we begin to work, we meaſure a certain quantity of waſh which we ſuppoſe may be ſufficient to work the ſtill properly, which we find in general to be about a third; the veſſel which holds the waſh ſtands on the ſtill-head; we put a mark in it, that neither more nor leſs ſhall be put into the ſtill; if he puts in more, the head of the ſtill acts as a ſiphon, and takes ſo much more out than ſhould come, which is apt to burn the ſtill, that which is left is not ſufficient for the preſervation of the ſtill; if we put too little, the ſtill is burnt out from that cauſe, the ſtill never being above one inch and a half deep at the ſides. I have two men conſtantly at the ſtill-head turning an engine to prevent its burning, conſtantly ſtirring it; the bottom of the ſtill muſt be kept conſtantly as clean as any new veſſel in a brazier's ſhop. We muſt then have a very large diſcharge cock; the pipe is full of this waſh at all times, which is actually cold, and that is loſt every time we diſcharge our ſtill of the ſpent waſh: that is one of the loſſes from diſtilling ſo rapidly, ſo that we have three riks every one hundred gallons of waſh which cannot be avoided, beſides the loſs that is occaſioned by ignorant workmen, or a ſlow fire, through which they may loſe on every charge half a minute, but which they make up by taking the ſtill off when it actually is not off. Another diſadvantage is, that we are obliged to keep two ſets of ſix men each, the one for the day, and the other for the night merely to work that ſmall ſtill, by which I mean a ſtill of one hundred gallons; two of them are at the furnace; each charge of that ſtill requires two freſh fires of coals; two of the men are at the ſtill-head; whenever the ſtill is charged, one of the men at the ſtill-head with one hand is ſtriking againſt the head of the ſtill, when it begins boiling up, and two men below ſtand with their eyes quick upon the man at the ſtill head; one of them below opens the furnace door, and the other throws in freſh coals, on the ſignal being given by the man at the ſtill head. There is another man ſits at the worm end, with a glaſs ball and a tube to receive the low wine as it comes from the worm; he has conſtantly his ball in the tube to know when it ſinks to a certain part of the ball; when the ſpirits are about taken from that charge, he calls out "Still," which is a ſignal for the other man; one of the men who attends the furnace then turns the diſcharge cock, which muſt be done inſtantly, the man below cries out "Off," when the man above pulls up a valve for the purpoſe of charging the ſtill again with waſh, and it muſt be charged and boiling within three quarters of a minute, it does not take a ſecond to fill it; the ſixth man is an extra man, I give him more wages, and he takes the charge of the reſt, and fills up the place of any man when neceſſary; we have two ſets of men twelve-hours each; they have no time to go out for a moment; if they were even to ſpeak during the time the ſtill is going off, it would be burnt, and that is one of the loſſes we are at; it often happens to us, notwithſtanding all our precautions, to have the ſtills burnt, and our ſtill is burnt out regularly in two or three months at furtheſt.

What do you conceive the loſs upon the gallon from all theſe cauſes?—In the year 1786, the licence was put upon the Scotch ſtill, in lieu of all duties, at thirty ſhillings a gallon; in the year 1794 it was raiſed to three pounds; 1795 to nine pounds; in 1796 to eighteen pounds; from 1796 to 1798 fifty-four pounds a gallon: Then in 1802 there was a duty put upon the waſh, of two pence halfpenny per gallon, £. 108. upon the ſtill, and ſixpence upon the gallon of ſpirits; in 1803 we were raiſed to £. 162. upon a gallon of ſtill-room, three pence three farthings upon the waſh, and nine pence upon the ſpirits; in 1806 the licence duty was continued at £. 162. the duty upon the waſh was raiſed to five pence per gallon, and one ſhilling upon the ſpirits. For near four years, the licence duty was fifty-four pounds; during that time, I only made about one thouſand gallons of ſpirits from a gallon of ſtill-room, or hardly ſo much; the duty then being only £ 54, in place of £ 162, I conſidered it more my intereſt to pay additional duty, than loſe the material by rapid diſtillation. The duty now is one ſhilling and ſeven pence and two-tenths upon the gallon, and were I working now only in proportion to what I did formerly, it would ſtand me in three ſhillings and three pence. I found it my intereſt then to work at leiſure, and pay licence duty; when the duty was laid upon the waſh, at three pence three farthings, it was a conſiderable ſum upon the gallon of ſpirits, but ſo much did I find it my intereſt to pay duty, in place of loſing material, I only made during that time twelve gallons and a half where I work ſixteen and a half now, ſo that the loſt duty upon that is four gallons.

You ſtate that the ſyſtem of collecting the duties by licence was adopted in Scotland in the year 1786; by what ſyſtem were the duties collected previous to that time?—I believe the Engliſh ſyſtem; but I was not in the trade till 1787.

Has the introducing the ſyſtem of licence been attended with beneficial effects in occaſioning

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occaſioning the better collection of the revenue in Scotland?—It has; becauſe formerly, as I was told, they had ſent more ſpirits to England by permit than the duty was paid upon in Scotland altogether. *Mr. Aitchiſon.*

Are the Scotch diſtillers ever ſubject to an additional duty by not being able to produce the full per centage required by law?—Very often.

Do you make your own malt?—I do.

Are you under any reſtriction with regard to the period of fermentation?—None, in point of time.

You can take any time that is required perfectly to ferment your waſh, ſo as to make it capable of producing the greateſt poſſible quantity of ſpirit?—Yes.

Where do you generally purchaſe your barley?—Wherever I can buy it beſt; ſometimes in Scotland; but we buy a great portion of that barley in England.

Is it the general practice of the public diſtillers in Scotland to purchaſe barley, the growth of Scotland, or to ſend to England for it?—I imagine they get part of both: there is not any diſtiller near me; and we have very little communication together, part of them being on the other ſide of the Firth. I happen to live in a part of the country where we have very fine barley, Eaſt-Lothian; and on that account I buy a great deal at home: I always make a point of malting the beſt barley I can find.

Do you pay all the duty upon the malt?—I never ſmuggled a buſhel in my life; nor do I think it would be any diſtiller's intereſt to ſmuggle a buſhel.

Why ſo?—The reaſon appears to me very plain; the higher degree of perfection we can bring the malt to, the greater the quantity of raw corn we are enabled to uſe with that malt; that is, in my opinioo, the loſs would be more than double the duty ſaved: were I to attempt to evade the duty, the way I am ſurveyed, I ſhould get what they call here, Steely malt, or what they call in our country, Flinty malt; and I muſt take a ſmaller proportion of raw corn than I do now.

Do you happen to know how many licenſed ſtills there are in Scotland?—I believe about twenty-two diſtillers in the lowlands of Scotland.

Are not thoſe licenſed ſtills that have not the advantage of being in the neighbourhood of a good barley country, in the habit of getting their barley from England?—I ſhould think a good many of them; were I in their ſituation, I ſhould bring a good deal of it from England.

What is the ſize of your corn ſtill?—One hundred and ten gallons before we put our ſtill to work: it is meaſured by water; during the time it is worked it increaſes; ſome little variation may happen; and we are allowed by law only to increaſe the ſtill ten per cent. even by replacing a new one.

What is the general ſize of the licenſed ſtills in Scotland?—I do not know, but the loweſt by law is forty gallons; I ſuppoſe the higheſt will not be above 110.

Do you believe there are more above ſeventy than under it?—I dare ſay there are.

You are obliged to produce in the year 2,025 gallons for each gallon the ſtill contains?—We are obliged to do ſo, or to pay for it.

Until within theſe few years, had you not by law permiſſion to diſtil as much more than that as you were able within the year?—Yes, but I did not find it my intereſt to do ſo.

You only paid duty for the 2,025, though you ſhould be able to do as many more?—If we made 4,000, we ſhould have paid no more duty; whether we made 1,000 or 4,000, we ſhould have paid the ſame duty.

Then how do you account for it not being your intereſt to diſtil more than the 2,025, if you paid no duty for the ſurplus?—For the reaſon that I mentioned before; that we loſt as much upon the material by the extraordinarily rapid mode of diſtillation; for four years, there was only £. 54. per gallon; and during that time I did not make half ſo much as the law now allows.

Suppoſing the duty to be paid entirely upon the ſpirit when manufactured, and all legal reſtraints in the previous operations to be removed, how often would you charge your ſtill, and to what extent would you weaken your waſh?—I would weaken my waſh ſo, as to produce only from ten to twelve gallons from a hundred; and I would charge my ſtill ſo as only to produce ſix hundred gallons from a gallon of ſtill-room, which I believe is a great deal more than is now done in England or Ireland.

What is the diameter of a ſtill of a hundred and ten gallons?—I believe about four feet and a half, or ſixty inches.

Are you reſtricted from uſing wheat in Scotland?—Sometimes we are, and ſometimes we are not; the law now prohibits it.

You have uſed wheat in your diſtillery?—Yes, but a very ſmall proportion.

Does it retard or accelerate fermentation?—I think it rather retards fermentation;

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Mr. Aitchiſon. but after having tried the uſe of wheat, I diſcontinued it, as being dearer in proportion to the ſaccharine received from it, than barley.

Can you ſtate to what extent per gallon of ſpirit the mode of diſtilling practiſed in Scotland for home conſumption, is injurious to the diſtiller, on a compariſon, firſt, with the ſyſtem eſtabliſhed in England, and ſecondly, with the ſyſtem eſtabliſhed in Ireland?—I cannot ſay as to England any further than the coals; the quantity of coals we conſume will be four times more in weight than it is in England, from the ſame quantity of ſpirits making. As to Ireland, firſt, a loſs on the extract and fermentation, equal to five pence per gallon; on rapid diſtillation, ſixpence; extra quantity of ſtrong waſh, in place of weak, two pence halfpenny; additional expence in making, by the rapid mode of diſtillation, ſeven pence; more malt we are required to uſe in Scotland than in Ireland, with the additional duty on that malt (the Scotch duty being twenty-nine ſhillings and five pence per quarter, and the Iriſh eighteen ſhillings) five pence per gallon. Before the duty was laid on the waſh, I continued to work the whole year; the laſt year I worked the whole ſeaſon was 1799, the duty was laid upon waſh in July 1802, and from that day to this I have only worked during the winter months, and ſtopped in the month of May or the firſt of June, ſo that the trade requires a much larger capital than it would otherwiſe do, being obliged to make, in ſix or ſeven months, the quantity for twelve, the licence duty being paid per advance, and the duty upon the ſpirits and waſh at the end of four weeks.

What is the expence of a ſtill of 100 gallons?—That depends entirely upon the price of copper, it has riſen within this twelve months from ſixteen pence to two ſhillings and two pence; I think it is about £.80. a ſtill coſts.

What is the weight of a ſtill of one hundred gallons?—I really do not know; that which I have mentioned is excluſive of the head, though the ſtill is burnt the head is not, that laſts for another.

Is the general reſult of your opinion, with reſpect to the diſadvantages under which the Scotch diſtiller carries on his trade, that he does carry on his trade to conſiderably leſs advantage than the Engliſh diſtiller does?—The ſtrength of the waſh of the Engliſh diſtiller, I prefer the Engliſh mode of working to the Scotch.

Is the general reſult of your opinion, that the Scotch diſtiller carries on his trade to a greater diſadvantage than the Engliſh diſtiller does?—I think he does; as a proof of that, I would with the greateſt pleaſure have the Engliſh law applied to Scotland, and its ſmall ſtills I would convert into a ten thouſand waſh ſtill, and a five thouſand doubling ſtill.

You have ſtated the greater conſumption of coals in Scotland, how much in the gallon of ſpirits does the price of coals ſtand you?—Twopence halfpenny.

Do you know from your own knowledge, or can you ſpeak from any experiments you have made, as to the facility of making ſpirits without malt, or with a very ſmall quantity of malt, provided you are at liberty to dilute the waſh as much as you pleaſe?—Were I under no reſtraint to make more from 100 gallons of waſh than ten gallons of ſpirit, I never would uſe more than one-ſixth of malt.

Should you not uſe more than one-ſixth of malt, provided you were obliged to diſtil your waſh within ſix days?—I would not; I think the fermentation would be more facilitated by uſing that portion of malt, than any other I could adopt.

Suppoſing you were not reſtrained to ſix days, but were allowed as much time as you pleaſed, what would be the quantity of malt you would uſe?—I would not uſe more unleſs the corn was bad.

You would uſe one-ſixth whether you were under the reſtriction or not?—This depends upon the quality of the raw corn; if it was a bad year, and the barley of inferior quality, we ſhould then be obliged to uſe more malt; if the barley was good we ſhould uſe leſs malt. On the average of different years, taking one with another, I would not uſe more than one-ſixth.

Do you ſpeak from opinion, or from facts?—I have not only opinion, but I have occaſionally tried it; before we made ſuch ſtrong waſh, we were not under the neceſſity of uſing ſo large a quantity of malt, but now we are obliged to make ſuch a quantity of ſpirits from ſuch a quantity of waſh, we are obliged to uſe more.

Did you ever make ſpirits with one-ſixth of malt?—Yes.

And you were enabled ſo to do, in conſequence of not being limited as to the ſtrength of your waſh?—Yes; in the practice of four years I made only twelve gallons and a half from one hundred of waſh, when I was under no reſtraint with regard to the duty; ſo much was I in favour of weak waſh in preference to ſtrong.

Before the reſtrictions, when the duty was entirely on the ſtill, was one-ſixth malt the proportion you uſed?—Sometimes it was.

What

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Mr. Aitchiſon.

What was the quantity you generally uſed?—I do not know as to generally; ſometimes I uſed one-ſixth when I was under no reſtraint from the ſtrength of the waſh, ſometimes one-fourth, ſometimes one-half, and ſometimes all malt, which I prepare for people who prefer having ſpirits made from all malt to that made from a mixture; in proportion to the quality of the corn, ſo in proportion do I uſe more or leſs malt.

You have ſtated in your printed evidence, that there was great reaſon to apprehend the practices which you there refer to in Ireland will not eaſily be put a ſtop to, without ſome ſuch regulations as you have there mentioned; what are thoſe regulations you allude to?—I beg leave to refer to my printed Statement.

You had no other regulations in contemplation than thoſe that are there mentioned?—None.

Does Scotland export ſpirits to England?—I believe ſo.

In any quantity?—I do not know, I never exported any to Ireland or England, and I am not connected with any gentleman who does export to England.

Is there an export of ſpirits from Scotland to Eogland?—So I am told, I cannot ſpeak from my own experience, and there is a ſea between ſome of the others and me.

You ſay that Ireland has advantages over Scotland at the rate of 20½*d.* per gallon; if Ireland has thoſe advantages, how comes it that Ireland does not work Scotland out of the Engliſh market?—I cannot ſay, perhaps they pay more attention to the evading the duty than the knowledge of their profeſſion; I really think that muſt be the cauſe.

Would not that cauſe operate the other way, that the more they evaded the duty, with the more advantage would they export?—I cannot ſay that.

You eſtimate that the charge to the diſtiller from the conſumption of his coals, is about three halfpence a gallon?—I ſaid, I would not ſay poſitively as to that, but as to the weight, about 13 ton of coal to a thouſand gallons of ſpirits.

Is coals the firing he uſes?—Yes.

Coals coſt him money?—Yes, but I cannot tell you correctly what money it is.

Of courſe they are ſo far an expence to him in his manufacture, are they not?—Yes, and in proportion as you run your ſtill ſlow or quick, ſo in proportion will your quantity of coals increaſe.

What firing does the Iriſh diſtiller uſe?—Coals, I preſume; but I know very little about the Iriſh diſtillers.

Do you know where he gets his coals?—I do not.

Do you think he is under an advantage or diſadvantage as to coals?—In proportion as he runs his ſtill ſlow, ſo in proportion has he an advantage; and I think we work five times as faſt as the Iriſh diſtiller, as far as I am informed.

Do you think he uſes thirteen ton of coals upon as cheap terms as you have it?—I cannot ſtate.

What does thirteen ton coſt you?—That I cannot tell, not having a note of it here.

What is the price of coals about you?—You will buy them in Scotland at about eight-pence per hundred weight, and in ſome places ſeven-pence.

The Highland diſtillery regulation is different from the Lowland?—Yes, it is.

All your evidence has gone to the Lowland?—Yes.

Can you ſtate why the Highland is different from the Lowland?—I can ſtate no good reaſon, for I was always of opinion there ſhould be no difference, and am ſtill of that opinion.

While there is a difference do you apprehend it would be eaſy to aſcertain one regulation that would apply to the export from both to Ireland?—I ſhould apprehend that if the Highlander were to attempt to export to Ireland, he ſhould be put under the ſame regulations as are now in force in the Lowlands.

Are they allowed to export ſpirits from the Highland diſtrict?—No, but I apprehend they do.

Do you believe that the export from the Highlands to the Lowlands is extenſive, and that the conſumption of it reaches beyond the immediate boundaries and line of ſeparation of the two diſtricts?—I am told to a great amount in the large towns of Aberdeen and Perth, and Dundee.

Did you ever hear of any ſpirits in the Highland diſtrict being made for exportation beyond the ſeas?—I ſhould not ſuppoſe that.

Have you ever found the influx of the Highland ſpirits into the Lowlands interfere with the prices you get for your ſpirit, made in your ſtills in the Lowlands?—I have been told that it was the influx from the Highlands to that part near to the Highlands, that

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Mr. Aitchiſon. that prevented their purchaſing the ſpirits made in the Lowlands, of courſe what was intended for Aberdeen and Dundee, and thoſe places, was obliged to be ſold about Edinburgh, conſequently it decreaſed the ſale that was to go there and leſſened the price; I never ſend any there myſelf.

Do you know the price of Highland ſpirits?—I have been told they are a couple of ſhillings dearer than the Lowland ſpirits.

Does the increaſed price ariſe from their being of ſuperior ſtrength?—I rather think it is from their being of ſuperior ſtrength or quality.

Do not you know that the duty in the Highlands is collected upon the ſtrength?—Yes, but I do not think any ſtrength is tried, but I know nothing about it myſelf.

Have you any particular reaſon why you have not followed the practice of other diſtillers in exporting to England?—I thought it was more my intereſt to attend to a ſmall buſineſs properly, than to be on a very wide extended ſcale; I can do a great deal of work with a hundred gallon ſtill; I have only myſelf, and I find I have enough to do.

What is the largeſt ſtill in uſe in the Highlands?—I do not know.

If the Iriſh Revenue law, ſo far as regards the diſtilleries, was to be extended to Scotland, ſhould you prefer it to that now in uſe?—Very much; at the time the duty upon waſh was low, three-pence three-farthings, I made only twelve gallons and a half from the hundred, in place of ſixteen, and then I ſhould have paid no duty upon the additional four gallons of ſpirits, becauſe there was nothing in law to make me pay that duty; that was a proof that I preferred weak waſh to ſtrong.

What is the contents of your gallon in Scotland?—231 cubic inches I think, the wine Engliſh gallon.

Do you know what the Iriſh gallon is?—No, I do not.

Is a ſtill containing 110 gallons of waſh only the depth of one inch and a half, and the diameter of four feet and a half?—When I ſay the ſtill, I mean all we pay duty for, including the head. I cannot exactly ſtate the depth.

Do you know what is the quantity which goes on it each charge?—A third, as nearly as poſſible.

[*Malcolm Brown*, Eſq. being aſked by the Committee, what was the content of the Iriſh ſtill, ſtated it to be, 217⅙.]

Martis, 2° die Maii 1809.

Lord BINNING in the Chair.

THOMAS SMITH, ESQ.

Mr. Smith. CAN you aſſign any reaſon why the Engliſh diſtillers ſend no ſpirits into Scotland?—I cannot aſſign any reaſon for their not underſtanding their own intereſt; but the fact is, they have not done ſo. It would have been for their intereſt at different times ſince I have known the trade, to have done ſo; that is to ſay, I could manufacture ſpirits in England for the Scotch market, according to the Engliſh regulations, on much better terms than I could manufacture them in Scotland. Laſt year a Scotch diſtiller of ſome eminence applied to me for my opinion, how far he might not erect a diſtillery at Berwick to manufacture ſpirits for Scotch conſumption, working agreeably to the regulations of England, becauſe he thought the duty would be leſs in that way than if made in Scotland. I told him, I was very ſure it would be ſo; but at the ſame time intimated to him, that if he made the attempt, I ſhould be one who would apply to Government to get the law altered and corrected, in which I had no doubt I ſhould be joined by the Engliſh diſtillers; becauſe, if he erected a diſtillery at Berwick for Scotch conſumption, others would do the ſame; and the conſequence would be, that many of the diſtilleries, now worked in Scotland for home conſumption, would be turned to making for exportation to England.

Are you not a diſtiller in England?—I am.

Why, thinking it ſo profitable, have you not ſent to Scotland?—I ſhould have worked our Engliſh houſe for Scotch conſumption undoubtedly, had it not been that the law prevented us from making the alteration at the middle of a year: we can only enter at the 1ſt of October annually.

When did it firſt occur to you that it was for the intereſt of the Engliſh diſtillers to work for Scotland?—It has long been my opinion.

Then why did you not do ſo?—I thought the law would be altered.

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Mr. Smith.

It was not a want of knowledge of your own intereſt, but your idea of the law?—A dread of the law being changed.

Do I underſtand you to ſay, that it is not a want of knowledge, but the preſent law which prohibits it?—No, the preſent law does not prohibit it; but I think if the Engliſh diſtiller was to make the attempt, the law would be altered, and it is conſequently not worth my while to erect a diſtillery for that purpoſe.

What apprehenſion have you that the law will be altered?—Becauſe it is unequal and unjuſt as it ſtands now.

In what reſpects?—In the year 1799, a Committee of the Houſe of Commons, which ſat I believe for more than two years diſcuſſing the diſtillery queſtion, fixed the difference of duty to be paid by Engliſh ſpirits coming into Scotland at one ſhilling per gallon more than Scotch ſpirits paid for home conſumption; the duty in Scotland at that time was three ſhillings; Engliſh ſpirits coming into Scotland paid four ſhillings: this was conſidered to be equivalent to the difference in the mode of working: the duty on the licence was at that time £. 54. per gallon; and the produce on the waſh was at the rate of eleven per cent.; ſince that time the licence-duty has been made £. 162. per gallon; and, within theſe two or three laſt years, the per centage has been raiſed to 16½; the price of corn ſince that time has been I believe nearly doubled, and the malt-duty very conſiderably increaſed. If one ſhilling was the juſt difference at that time, it would require to be above two ſhillings now.

Upon what ground was that one ſhilling allowed?—Upon account of the rapid mode of working in Scotland, and the ſlow mode in England, and the conſequent loſs by the one more than the other.

You have heard Mr. Benwell's evidence?—I have.

You heard him recommend the Scotch regulations to be adopted in Ireland in making ſpirits for exportation to England?—Yes.

Are you of that opinion?—I am.

Ought not the one ſhilling, then, to be allowed to Ireland?—No, not unleſs Ireland works as Scotland does.

Are you of opinion that the Scotch regulations ought to be adopted in Ireland in the working ſpirits for exportation from thence to England?—I am.

Do not the Scotch ſpirits receive an allowance of one ſhilling on account of the mode of working?—No, Scotch ſpirits do not receive an allowance of one ſhilling; but Engliſh ſpirits, on coming into Scotland, pay an additional ſhilling to equalize them with the Scotch duty.

Do not you think that in the caſe mentioned, Engliſh ſpirits going into Ireland ought to pay an additional ſhilling to equalize them with the Iriſh duty?—If the mode of working in Ireland for home conſumption were exactly the ſame as the mode followed in Scotland for home conſumption, they ought.

You have ſtated that the allowance ought now to be more than two ſhillings inſtead of one; do not you think it ought to be the ſame as to Ireland, ſuppoſing Ireland to work as Scotland does?—No doubt.

Then upon the whole, you think that the Engliſh diſtiller has an advantage of two ſhillings, for which an allowance muſt be made as compared with Scotland?—More than two ſhillings.

And of courſe, if the Scotch ſyſtem was adopted in Ireland, he would have the ſame advantage over Ireland?—No doubt.

Do you then think it would be beneficial to the empire that the Scotch regulations ſhould be extended to Ireland?—I think them infinitely preferable to the preſent Iriſh regulations, and therefore beneficial.

To whom do you mean beneficial, to the diſtiller, or to the revenue?—I think they would prevent fraud, and therefore be beneficial to the revenue; I think the trader would always be benefited by a fair trade more than an illicit trade, and therefore they would be beneficial to him.

State how you think they would prevent fraud?—Becauſe I think the Scotch regulations altogether well calculated for that purpoſe. I am ſure they prevent fraud in Scotland, and if they were as well executed in Ireland, they would prevent fraud there alſo.

Then there is no fraud in Scotland?—There is no fraud by any entered diſtiller in Scotland ſo far as I know, and verily believe.

How is it that the Scotch ſend their ſpirits and find a market in England, if there is no fraud?—It does not follow that becauſe there is no fraud, they cannot ſend ſpirits to England with advantage.

Have you read Mr. Benwell's evidence?—I heard him deliver it.

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Mr. Smith.

Suppoſing a Scotch diſtiller were to work his ſtill more frequently than once in ſeven minutes and a half, would that working ſo rapidly be included by you under the deſcription of fraud?—Certainly not; but it is of little conſequence whether he works a little more or leſs within a certain time, for it is virtually a licence for quantity, that is to ſay, when the 2,025 gallons for every gallon of ſtill content is worked up, the licence ſtops.

In what manner is that number aſcertained?—By a charge firſt upon the waſh, computing the quantity of ſpirits at the rate of ſixteen and a half upon every hundred of waſh, and then by the gauge of the ſpirits after they are produced.

Do you, upon the whole, conceive the regulations for working for exportation from Scotland to England calculated effectually to prevent fraud?—I do, and I am ſure they do prevent it; I am poſitive there is no evaſion of duty whatever, directly or indirectly, in the trade from Scotland to England; my houſe pays upwards of half a million of duty annually to Government, and if the affidavits of myſelf and my partners could render my declaration of more weight, we ſhould with the utmoſt pleaſure put them in.

Do you paſs the waſh through the ſtill in the firſt proceſs for any and what length of time, before you commence the diſtillation of the low wines again into ſpirit?—That for the home trade is entirely at the option of the diſtiller, he of courſe will not charge his ſtill with low wines until he has got as many as will form a charge.

Have you one or two ſtills in your diſtillery?—Two for the Scotch market.

Do you appropriate one to low wines and one to ſpirit?—Sometimes one ſtill working waſh would not give low wines enough for the other, therefore we muſt occaſionally work both with waſh.

Have you any rule by which the time of the diſtillation of the waſh, or the quantity of waſh is regulated?—There is no rule, it is at the option of the diſtiller; ſometimes one day, ſometimes two days, ſometimes three days, ſometimes a week, it depends upon whether we deſire to have our waſh-backs emptied and filled again as ſoon as poſſible; if we are not in any hurry for waſh-backs we diſtil the low wines perhaps as ſoon as they are made.

Are you in the habit of working off the whole of your back of waſh before you commence making ſpirit?—That is for the moſt part the caſe, but it is not abſolutely neceſſary; it is for the moſt part, I believe always, our habit, but it might happen otherwiſe.

How long can you keep waſh in your back before you commence the diſtillation of it, how long may it remain without injury to the waſh?—From the commencement of the fermentation it might probably keep a month.

Will it keep longer?—Yes, five or ſix weeks perhaps, depending on the weather and other circumſtances.

Will it keep two months without injury?—I cannot ſay it would, for I think another ſpecies of fermentation would commence, but it will keep a month without any injury; we are not, however, in the habit of keeping it ſo long as that.

What period of time can you keep the low wines without injury?—There is no limit for that.

You have ſaid that the regulations for the diſtillery in Ireland are very imperfect?—Yes, I think them ſo.

You have ſaid, that after long experience and numerous attempts to improve a ſyſtem ſo imperfect, it was found that one law was inapplicable to both countries, meaning England and Scotland, and productive of incalculable miſchiefs to the revenue; how do you reconcile that opinion with applying the ſame law to Ireland and Scotland?—Becauſe I conceive the law in Scotland, at this time, infinitely better adapted to prevent evaſion than it was then, and I think the Scotch law, if extended to Ireland, would prevent many of the abuſes which exiſt there, at the ſame time it might not be agreeable to many of the Iriſh diſtillers who have been habituated to a mode of working peculiar to themſelves.

Your opinion is, that one law is inapplicable to England and Scotland?—Yes, as things ſtood at that time.

Is not one law, upon the ſame principle, inapplicable to Scotland and Ireland?—No, if the Iriſh law be defective, and the Scotch law perfect.

Is the Scotch law perfect?—I think as much ſo as it is poſſible to form any diſtillery law for the purpoſe of protecting the revenue.

Is it perfect as to getting the greateſt produce which can be got out of the grain?—By no means, it is very defective in that reſpect.

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Mr. Smith.

Is not the Iriſh ſyſtem much more perfect in that reſpect?—Undoubtedly, infinitely ſuperior.

Is the Engliſh law more perfect in that reſpect?—It is more perfect than the Scotch for getting the moſt ſpirit from a certain quantity of corn, but not ſo perfect as the Iriſh in that reſpect.

Is the Engliſh law perfect in reſpect to collecting the revenue?—I verily believe there is not one farthing of duty evaded by the diſtillers in England; I think therefore that the law is ſufficient for protecting the revenue.

Therefore, if Ireland adopted the Engliſh law, Ireland would have a perfect law for collecting the revenue?—If it was as well executed as it is in England.

Having a perfect law for protecting the revenue, and having under its own law a more perfect one for collecting the produce of malt, would it be wiſe to give to Ireland the Scotch law?—I have, in my anſwer to a former queſtion, ſtated that I thought the Scotch law would be more beneficial to the revenue and the trader; with reſpect to the wiſdom of ſuch a change, I do not pretend to form any opinion.

Is the Iriſh law more perfect than the Scotch with regard to the collecting the revenue?—Certainly not.

In what part of its regulations do you think it deficient?—Almoſt in all of them, it is efficient in nothing I know of.

Do you know whether there is a large revenue collected in Ireland?—Yes, not ſo large as ought to be.

Is it large?—Very large.

Upon how many gallons of ſpirits before the prohibition?—I believe ſix millions of gallons, but that included what was exported; I do not exactly know the amount of the gallons exported, but I believe the drawbacks, in conſequence, amounted to one or two hundred thouſand pounds; but the duty in Ireland appeared to be better collected immediately before the operation of the prohibition act, and a very good reaſon may be given for it; namely that the Iriſh diſtillers from the month of February, when the Sugar Committee began their proceedings, foreſaw an advance in the price of malt ſpirits was probable, and that it would, therefore, be worth their while to hold ſtocks with a view to their own advantage; they found however they could not do ſo, unleſs they paid the duty, for without that they would not have credit to cover the ſpirits they made: I believe it will be found, that during thoſe ſix months, a greater quantity of duty was collected in Ireland, and the revenue better paid than at any former period; it became not for their intereſt to ſmuggle.

Do you know that there was ſix millions of gallons upon which the duty was paid in the year preceding the period you ſpeak of, in the year ending the 1ſt of January, 1808?—I believe it was thereabouts.

Have you heard the population of Ireland computed?—I have; but I do not know that I can rely on my account.

What is the greateſt number you have heard?—Five millions.

Do you not think that ſix million gallons of ſpirits to five millions of people, including men, women and children, is a pretty good proportion of ſpirits?—Too ſmall a proportion by half, it is not at all in proportion to the quantity charged with duty and the population of Scotland.

At what ſtrength are the ſpirits conſumed in Scotland generally made?—Spirits cannot in Scotland be ſent out by the diſtiller, of any higher ſtrength than one to ten over hydrometer proof.

To what ſtrength can they be made in Ireland?—There is no limit.

Are they not made a great deal ſtronger than one to ten there?—Much ſtronger.

Of courſe ſix millions of gallons ought to go much further in Ireland than in Scotland?—In proportion to the ſtrength; at the ſame time, I am told that the Iriſh people drink their ſpirits much ſtronger than the Scotch, ſo that a gallon is but a gallon either way.

Is the gallon in Ireland ſmaller than the gallon in Scotland?—It is.

How far deficient do you think Ireland is, in collecting the revenue it ought to collect from ſpirits?—I think at the preſent rate of duty it ought to be, and might be doubled; at the ſame time, if efficient regulations were introduced, I would recommend that the rate of duty ſhould be lowered, becauſe, though theſe might prevent fraud on the part of the entered diſtillers, yet if the rate of duty was too high the revenue might be loſt in another way, namely, by the encouragement of illicit diſtillation; I think 2*s.* 6*d.* or 3*s.* inſtead of four ſhillings, would be enough.

Is

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Mr. Smith.

Is that with a view to render ſpirits cheaper?—No; to render the trade of the entered diſtillers greater, and the revenue more ſecure.

You have ſtated that an allowance of one ſhilling a gallon is made in the intercourſe between England and Scotland, and you ſtate that ſix ſhillings and eleven pence is the duty which Engliſh ſpirits ought to pay, in going into Scotland?—I have.

What do they pay?—Six ſhillings.

In the ſix ſhillings, is the allowance made of the one ſhilling you have mentioned?—Yes.

And there ought to be an allowance of one ſhilling more?—Yes, or of thirteen pence more, in my idea.

Do you mean excluſive of the alteration in the price of corn, which ought to have doubled the one ſhilling?—I ſpeak of the preſent rates of corn, and the preſent duties.

In ſtating the two ſhillings a while ago, did you mean to include this one ſhilling, which you ſay is defective?—I mean to ſay that including that one ſhilling it is two ſhillings or 2*s.* 1*d.* altogether.

In that 2*s.* 1*d* a while ago, you ſeemed to reſt upon the advanced price of corn, as juſtifying the increaſe?—I reſt upon that partly.

In this calculation of the 6*s.* 11*d.* you do not reſt upon the advanced price of corn?—Yes I do; I have mentioned the price at which I take corn.

State in which item of that ſtatement the price of corn is mentioned?—It is in the nine pence, the loſs of material cauſed by rapid diſtillation more than it would by a ſlow proceſs: in that is included the loſs of corn at the preſent price.

Do you mean to put down one ſhilling to compenſate nine pence?—There are other articles requiring to be compenſated beſides the nine pence; I did not ſtate the one ſhilling as applicable to the corn entirely, I took the difference in the price of corn, the difference in the price of labour, and the difference in the increaſed duties on malt and ſpirits, which have taken place ſince the firſt ſhilling was fixed, and the additional loſs by increaſing the per centage from 11, at which it then ſtood, to 16$\frac{2}{3}$ as it ſtands now.

Is not there taken into conſideration in this item, "to the difference between the "nominal and the actual duty being as above explained, 6$\frac{1}{10}$*d.*"?—No, it is not.

Is not the labour you have juſt mentioned taken into conſideration in the laſt article "to the extra expence of fuel, labour, and wear and tear, attending quick working, "7*d.*?"—It is; I find I was miſtaken, the labour forms no part of the 9*d.* it is the material only.

In your calculation of the additional 13*d.* do you include any conſideration of fuel, or wear and tear?—I mean that the 2*s.* 1*d.* which I have ſtated as the difference between the Engliſh and Scotch modes, covers the loſs to the Scotch diſtillers by rapid diſtillation, additional price of corn, labour, fuel, wear and tear and every thing.

You have ſtated the particulars of that 2*s.* 1*d.* ſo far as 11$\frac{6}{10}$*d.*, be ſo good as to ſtate the items of the remainder?—I have ſtated the difference not at 11$\frac{6}{10}$*d.* but at 1*s.* 10$\frac{1}{10}$*d.*

What is a gallon of Engliſh ſpirits, going into Scotland, now chargeable with?—Six ſhillings.

What ought it to be chargeable with?—According to that calculation, 6*s.* 11$\frac{6}{10}$*d.*; but, according to another way, comparing the prices of corn and the rates of duty at the time when the ſhilling was fixed, with the prices of corn and the rates of duty and regulations now exiſting, it would amount to 7*s.* 2$\frac{1}{2}$*d.*

Is it now your opinion it ought to be 2*s.* 1*d.*?—Upon that principle certainly.

Excluſive of that principle, is it your opinion that it ought to be?—I think it ought to be 2*s.* 1*d.* the difference.

Upon the ſame principle, the ſame duty on Engliſh ſpirits going into Scotland ought to be 1*s.* 2$\frac{1}{2}$*d.* more than it is upon Engliſh ſpirits going into Ireland, if the Scotch regulations were adopted in Ireland?—If the Scotch duty and regulations for home conſumption were adopted in Ireland, the duty on Engliſh ſpirits going there would be the ſame as when going to Scotland, laying the malt duty out of conſideration.

Suppoſing the Scotch regulations to be adopted in Ireland, and to prove as efficacious in collecting the duty in Ireland as they do in Scotland?—I am always ſuppoſing the laws to be executed.

Can you ſtate what is the ſmalleſt quantity of malt you have uſed in making any ſpirits?—That depends upon whether we work ſtrong waſh or weak; in working ſtrong waſh we have tried as ſmall a proportion as one-fifth of malt, but found that not to anſwer; we have tried one-fourth, and found that to anſwer rather better, but not ſufficiently;

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ficiently; we have likewiſe tried two-fifths, and found that to anſwer very well; but we have tried three-ſevenths of malt to four-ſevenths unmalted corn, and have worked a conſiderable time at thoſe proportions; and I am of opinion that is the beſt proportion in working ſtrong waſh. *Mr. Smith.*

If the malt be not of a good quality, you muſt increaſe the proportion of malt?—Undoubtedly, we uſe always the beſt malt we can get.

With inferior malt, to what extent would you increaſe the quantity?—We never uſe inferior malt, but undoubtedly more of that would be neceſſary in proportion to its inferiority in quality; although in working from weak waſh, that would not be felt, becauſe, if the quality was inferior, the price would be lower: in working ſtrong waſh, we cannot make it with advantage without fine malt.

What part of Britain do you reckon the beſt malt to come from?—Ware, in Hertfordſhire, which is the malt we uſe in London.

What malt do you uſe in Scotland?—We make our own malt moſtly, but we cannot make quite enough.

From what barley do you make your malt?—Principally Norfolk barley; the barley we grind is for the moſt part Scotch.

What proportion does the malt you make in Scotland bear in quality to the malt you uſe in London from Hertfordſhire?—It is not ſo good; but the proportion we uſe is much the ſame.

Are you a rectifier?—I have a contingent intereſt in a rectifying houſe in England.

What allowance is given to a rectifier for increaſe on his ſtock?—The rectifier receives his ſpirits from the malt-diſtiller at one to ten over hydrometer proof, which is the only ſtrength at which the diſtiller is allowed to ſend out his ſpirits; the rectifier is allowed 50 per cent. water upon the ſpirits he receives from the malt-diſtiller, and is not permitted to ſend them out at any higher ſtrength than one in five under hydrometer proof; he may ſend them out as much lower as he pleaſes.

All ſpirits which go into conſumption in England are rectified?—They are.

Would thirty-ſeven gallons and a half of water, added to one hundred gallons of ſpirit, reduce it to one in five under proof, which is the rectifier's allowance?—Thereabouts.

Has not the rectifier then a profit of twelve gallons and a half in every hundred by the difference between thirty-ſeven and a half upon fifty?—He has no profit at all by that means.

Is not he allowed fifty per cent.?—Yes.

What he can do with thirty-ſeven and a half?—If he ſend out none weaker than that he might do it with thirty-ſeven and a half; but a far greater part of his trade is at a much leſs ſtrength than one in five, ſo much ſo, that I believe the rectifiers in Loodon have had frequent meetings to apply to Government to have the quantity of water increaſed; I think it is too much.

Can you ſtate any reaſon why the ſpirits in conſumption in England are all rectified, and why the ſpirits in Ireland go into conſumption without rectification?—I can give no other reaſon than that it is the taſte and habit of the people; the ſame thing happens in Scotland; there are no rectifiers there; it is all unrectified ſpirit which they uſe there.

Can you ſtate what is the ſtrength of the Highland whiſky, made according to law?—It is the ſame as in the Lowlands, one to ten over proof.

It always bears a higher price than the Lowland whiſky?—When it is ſmuggled into the Lowlands it bears a higher price, principally becauſe it is ſmuggled, and there is a great deal of that trade carried on; a prodigious quantity comes.

Is it ſuperior in quality?—I think not.

And yet the law of the Lowlands is very perfect?—To ſecure the revenue againſt the entered diſtiller, but it is not very perfect as applicable to the introduction of ſpirits illicitly diſtilled, and the law is not perfectly executed in that reſpect; if it were well executed, the Engliſh diſtiller would not have reaſon to complain of the Scotch ſpirits coming into England, there would be trade enough at home for the Scotch diſtillers.

What is it that allows the ſpirits to come from Scotland, ſo as to give the Engliſh diſtiller that cauſe of complaint?—Becauſe it is for the intereſt of the Scotch diſtiller to ſend them.

Do you mean that it is their intereſt becauſe they do not pay duty upon them?—No, but they have a profit by the trade ſo carried on.

Do you apprehend that all the ſpirits which come from Scotland to England pay all their duty?—Yes, more than they ought to pay, as compared with the Engliſh diſtiller; they pay every farthing the law impoſes.

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Mr. Smith.

How do you account for their coming?—One peany a gallon on our trade, Scotch and Engliſh, would be equal to ſix thouſand pounds a year; three pence a gallon would be equal to eighteen thouſand pounds a year; that, to men of induſtry and moderate ambition, is a large profit; perhaps the Engliſh diſtillers look for more; but we have not a profit by all we do, ſometimes we have a loſs: we ſhould be very well pleaſed with three pence a gallon upon the average of all we do.

Do you mean to ſay, that the ſpirits which come from Scotland into England, and find a market in preference to Engliſh ſpirits, are all ſpirits which have paid the duty?—Every gallon of them; they do not find a market in preference, they find a market in common with the Engliſh ſpirits.

We are not ſpeaking of ſpirit licenſed only, but of ſpirits in general; are there any unlicenſed ſpirits come from Scotland?—I dare ſay ſome come acroſs the border.

Thoſe are not what you complain of?—No; not what the Engliſh diſtillers complain of.

Where do the Scotch ſpirits, coming to England, pay duty?—In the port of London.

Then what do you complain of?—I am well ſatisfied.

What do the Engliſh diſtillers complain of?—Of being interfered with.

Where is the intereſt of the Scotch diſtiller to ſend ſpirits to England?—The labour in Scotland is cheaper ſomewhat, the fuel alſo is cheaper; we can carry barley from Norfolk to our diſtilleries in Scotland two ſhillings a quarter cheaper than we can bring it from Norfolk to our diſtillery in London; the freight of our ſpirits from Scotland to England, which my friend, Mr. Benwell, the other day ſtated at ſixpence per gallon, is in fact no more than 12*s.* a puncheon, or ſometimes but very ſeldom 14*s.* equal to about 1¼*d.* per gallon; we have our own commercial eſtabliſhment in London, we pay no factor's fee nor agency. Mr. Benwell, if he did not employ his own waggons and horſes to tranſport his ſpirits from Batterſea to the rectifiers in London, but had to hire the town carts, would pay, I believe, from 6*s.* to 8*s.* per puncheon for delivering his ſpirits; the difference, compared with what it is to us, is but a trifle,

Do you bring ſpirits from Scotland to London?—In large quantities with conſiderable advantage, and we pay every farthing of the duty; I never evaded a farthing of the duty which the law impoſes ſince I have been in buſineſs.

Do you derive conſiderable advantage from the large farms which you have connected with your diſtillery in Scotland?—That would be an inducement to us to carry on the trade, if we had no profit at all by the ſpirits; but although I am very happy to anſwer every queſtion which may be put, it is nevertheleſs with ſome reluctance that I enter into theſe circumſtances, becauſe I recollect very well that on a former occaſion, the ſame points were diſcuſſed, and it was from thence argued by the Engliſh diſtillers and their friends, that we could on that account afford to pay the more duty, while we on the other hand, do not admit that theſe are taxable matters.

Scotland works under a diſadvantage as compared with England, of 2*s.* 1*d.* per gallon?—Yes, for home conſumption ſhe does.

And Scotland ſends her ſpirits to England in great abundance?—Yes.

How do you reconcile that?—Very eaſily; the diſadvantage which I ſtate Scotland to be under, amounting to 2*s.* 1*d.* refers only to home conſumption; the advantage Scotland enjoys by ſending ſpirits to London, refers to the trade carried on for the Engliſh market under a different ſet of regulations. The two trades are different; and differently conducted.

Are the regulations for England ſending ſpirits to Scotland, as advantageous to the Engliſh diſtiller, as the regulations in Scotland for ſending ſpirits to England are to the Scotch diſtiller?—Under the rates of duty now exiſting, they are conſiderably more in favour of England.

Which regulations for the intercourſe trade between Scotland and England being in favour of England, what advantages has Scotland which give her a market in England?—There are two markets; the advantage which the Engliſh diſtiller might enjoy by ſending ſpirits to Scotland, for the Scotch market, is very different from that which the Scotch diſtiller working according to the Engliſh regulations, enjoys in carrying on his trade to the Engliſh market; both markets will always be ſupplied; the queſtion for a diſtiller to ſettle at the beginning of the year, is whether a houſe ſhall be entered for one market or the other, and according to the extent of the demand, the trade will be regulated.

Are the Engliſh diſtillers regulated in the extent of the work?—No, except as I have mentioned in the Statement I gave in.

If

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Mr. Smith.

If their regulations were more advantageous, would they not extend their ſupply to the Engliſh market?—They will regulate themſelves by the demand.

Can you ſtate that it is not the habit of this country to drink the ſpirit in the raw ſtate; do you know how the fact is, as to the raw ſpirit of Ireland; when it comes to England, is it palatable to the uſer?—It is palatable enough, but it is all ſent to the rectifiers.

It is not drank here in the raw ſtate?—No, it is not.

Is it your opinion, that if the diſtillers were allowed to work free of any regulations, it would be worth while of the Engliſh diſtiller and the Scotch to export to Ireland?—Free of all regulations of law and of duty, I think it would not.

What effect do you ſuppoſe it would have upon the trade, if the diſtiller were allowed to work free in all the three countries; would it put an end to the export trade from Ireland to this country?—I do not know that it would entirely.

Have the Engliſh and Scotch Diſtillers exported to Ireland?—The Scotch have exported conſiderable quantities to Ireland.

Have the Iriſh exported to Scotland?—A good deal; Iriſh ſpirits came to Scotland firſt.

Do you attribute the advantages under which the Iriſh diſtiller may come into a foreign market, as againſt the Engliſh or Scotch diſtiller, ſolely to certain unfair advantages to which you have alluded, and not to any thing either in the ſkill with which he conducts his manufacture, or perhaps ſomething in the materials?—I think the Iriſh diſtiller does not turn his whole attention to ſkill in the manufacture; it muſt be his object rather to evade the duty; I believe that all the Iriſh ſpirits imported into Britain pay fairly the import duty, but I believe at the ſame time that the Iriſh exporting diſtiller carries on to a conſiderable extent an unfair trade in the home market, the profits of which enable him to ſend his ſpirits with advantage to the Britiſh market, becauſe there they obtain a higher price than permitted goods would do in the market of Ireland; for to the Iriſh people generally, I apprehend, goods without a permit are juſt as valuable as goods with a permit, and ſo they are with the people of England and Scotland, if they could be obtained.

You believe that all the ſpirits which come from Ireland into England pay duty?—Yes, the import duty.

But that the Iriſh diſtiller has an advantage in the ſpirits he clandeſtinely diſtils and gets into uſe in Ireland?—Yes.

Do you apprehend it to be a ſimilar advantage which enables the Scotch diſtiller to ſend his ſpirits into England that pay duty?—Certainly not, for the Scotch diſtiller working for England is not permitted to carry on any one operation connected with the home trade, whereas in Ireland the two trades are blended, and the illicit trade is made ſubſervient to the fair trade.

Though he is not permitted by law, do you believe that he does in fact ſend out any ſpirits for home conſumption in Scotland?—I believe in fact he does not, I never did ſince I have known the trade.

Can you give any ſatisfactory reaſon why the ſpirits of England find no market in Scotland, and why the ſpirits of Scotland find a market in England, excluſive of the difference of ſkill or ingenuity?—I have as yet ſtated nothing with reſpect to ſkill or ingenuity, I think there is a great deal in that, and I think that alone would account for much of the ſpirits coming from Scotland to England.

Could you not exerciſe the ſame ingenuity and ſkill in England which you would in Scotland?—I do.

Then why do you not export to Scotland?—We have diſtilleries in Scotland; we have one of our works excluſively for Scotch conſumption, another which works excluſively for Engliſh conſumption, and another in London which works excluſively for Engliſh conſumption.

Can you give any reaſon for ſpirits going in ſuch quantities from Scotland to England, and none from England to Scotland?—I can ſtate that the price of the material, the produce from the material, the expence of manufacturing, the expence of freight in removing the ſpirits from Scotland to England and other charges, after paying all the duty, leaves us a profit perfectly ſatisfactory to us.

Can you ſtate why the Scotch diſtillers do not entirely ſupply England if that is the caſe?—I am ſorry to ſay there are four diſtilleries now erecting in Scotland, and I believe two of them will be entered for the Engliſh market.

In your diſtillery for England which is in Scotland, you uſe Norfolk barley?—Some proportion of Norfolk barley.

Principally?—

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Mr. Smith.

Principally?—No, not principally, we uſe both Scotch and Engliſh; we malt ſome Norfolk barley, but our unmalted is Scotch.

Do other Scotch diſtillers who work for Engliſh conſumption uſe the ſame?—There is only one other houſe in Scotland which works for Engliſh conſumption, but I think it is probable they do uſe ſome Norfolk barley made into malt.

Can you aſſign any reaſon why Scotland ſhould not fill the market of England if ſhe carries on ſo profitable a trade?—None at all, the Engliſh diſtillers affect to ſee a reaſon.

Do you think it conſiſtent with common theory that a country ſhould be able to take a material ſo bulky as barley is out of another country, and ſend back its produce again to it, if the laws were equal between the two countries?—Yes, I do, I have known Holland take corn and coals out of Englaud, and ſend back the ſpirits to this country with great advantage.

Some temporary advantage?—No, not at all, it is very eaſily accounted for by the difference in the mode of working; the Dutch diſtillers work without any reſtraint as to duty or legal regulation, and the ſame quantity of corn which, according to our Engliſh mode, yields us but eighteen gallons, will yield them from two to three and twenty gallons; to perſons unacquainted with the buſineſs it is matter of aſtoniſhment to find the price at which Dutch gin can at this time be ſold in the Engliſh market in bond without the duty.

They have no revenue laws?—Very few for diſtillery; there is a ſmall duty at exportation; they uſe very little malt indeed in Holland.

You have ſtated that ſpirits are imported in quantities from Scotland into England, and that none go from England into Scotland; can you ſtate any cauſe for that, except what you have already mentioned?—I think I have ſtated all the cauſes already, but I am not ſure that I have made myſelf ſufficiently underſtood; I will ſtate them again. When a diſtiller in Scotland works for home conſumption, he carries on his trade under a ſet of regulations entirely different from what another diſtiller does when he works for exportation to England; the difference between the one diſtiller in Scotland, and the other, is juſt as great as the difference between a diſtiller in Scotland working for home conſumption, and a diſtiller in England working for Engliſh conſumption; it is owing entirely to the law. The reaſon why the Engliſh diſtillers have not ſent ſpirits to Scotland, I have before ſaid, ariſes perhaps from their not underſtanding their intereſt; it would be worth my while now to have a houſe at Berwick upon Tweed, entered and conducted agreeably to the regulations of England, to ſupply the Scotch market with ſpirits, if I was ſure of the permanence of the preſent law.

Has the Scotch diſtiller, working for export to England, any advantage over the Engliſh diſtiller?—None whatever in point of duty; he has a great diſadvantage.

Under that diſadvantage, how is it that he can find a market in England?—Poſſibly the Engliſh diſtiller looks for more profit than the Scotch diſtiller does; that diſadvantage conſiſts in the mode of charging the countervailing duty on ſpirits from Scotland into England, which is too high.

How is it worth the while of the Iriſh diſtiller to carry on his export trade to this country, you ſtating that that trade is not beneficial?—I think I cannot better anſwer that queſtion than by repeating what I ſaid laſt year to the Sugar Committee, which is in page 42 of their Report. I will take the liberty of reading it. The queſtion put to me was, "Do you mean, by what you have ſaid in a former part of your "evidence, to ſay that the Iriſh diſtiller carries on a profitable ſmuggling trade, by "ſending his clandeſtinely diſtilled ſpirits to Great Britain." The anſwer I then made was, "I have not ſaid that the Iriſh diſtiller ſends to Great Britain ſpirits that have "been clandeſtinely made; I meant to ſay, that there is in Ireland a vaſt extent of "ſmuggling by the entered diſtillers; and I am of opinion, that in order to carry on "that illicit traffic with ſucceſs, it is neceſſary at the ſame time to connect with it a cer- "tain degree of fair trade; that the Iriſh market, in conſequence of the extent of ſmug- "gling, does not afford ſo good a price for legal ſpirit as can be got for that ſpirit in "England, where the traders pay the duty; it is better for the Iriſh diſtiller there- "fore to ſend a part of that legal ſpirit to England, even at a loſs, than accept for it "ſuch a price as the Iriſh market, glutted with illegal ſpirit, might probably afford: "the illicit traffic, in the one caſe, is therefore countenanced and protected by the "legal trade in the other."

You believe that ſo much of his home-made ſpirit as he brings into the Engliſh market, he brings into the Engliſh market at a loſs?—I mean to ſay, the trade, blending that for home conſumption and exportation, may be profitable to him upon the whole.

Do

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Mr. Smith.

Do you mean to fay that fo much of his Iriſh-made ſpirit as he brings into the Engliſh market, he brings at a loſs?—Not always; it would be ſo if it was not for the illicit trade he carries on at home.

Taking it unconnected with his Iriſh trade, do you ſtate that that which he ſells in the Engliſh market, he ſells at a loſs?—To the London market I think he does; there are other parts of England to which he might ſend ſpirits, probably with ſome advantage, almoſt at all times.

Is the diſtiller in Scotland capable of working more than the law requires he ſhould work in the twenty-eight days?—We have no regulation in Scotland with reſpect to twenty-eight days, it is by annual licence; and there is no doubt that at the time when the 2,025 gallons of ſpirits was fixed as the proportion to be produced from one gallon of ſtill-room, it was very accurately aſcertained; but I have very little doubt, indeed I know that the diſtillers are under no difficulty in producing that quantity conſiderably within the year, but they have no advantage from it.

Do they increaſe that quantity?—They cannot; the moment the quantity of ſpirit appears by the gauge of the waſh to have been produced, the licence ceaſes.

Could they do it clandeſtinely?—They cannot, becauſe they work from ſtrong waſh, and it would not be for their intereſt to ſmuggle it.

Which is the moſt expenſive to the diſtiller, working from ſtrong or weak waſh?—That depends upon whether it is the object of the diſtiller to get the moſt ſpirit from his materials, or by ſacrificing part of the material to evade the duty: if he is to get the greateſt quantity of ſpirit he can from a certain quantity of corn, working from weak waſh, he will employ very nearly all the ſix days allowed by the law in Ireland; and, in that way, the difference on the article of yeaſt uſed by him, and uſed by the diſtiller in England working ſtrong waſh, would alone be three halfpence per gallon; but if, in order to evade the duty, he wiſhes to increaſe the rapidity of his fermentation, he will uſe ſtill leſs yeaſt than that, and the difference in his favour might amount in the article of yeaſt to about three-pence per gallon; but he would loſe ſomething in his material, which would be more than made up in the duty, if he ſaved it.

You have ſtated that ſpirits coming from Scotland into England, pay a larger duty than ſpirits manufactured in England pay; upon what calculation do you ſtate that?—The Engliſh diſtillers alledge that they produce from their waſh no more than eighteen gallons and ſix-tenths from a hundred, while the Scotch contend that nineteen are drawn; and if drawn therefore, the countervailing duty ought to be lower.

What is the greateſt quantity of ſpirits, one to ten over proof, you have ever known to be extracted from a hundred gallons of corn waſh?—Twenty gallons one to ten, but that cannot be produced upon an average of the working ſeaſon; however, during ſeven months, which we call our working ſeaſon in England, I ſhould have no objection to be bound to produce nineteen, paying £.100. penalty for every gallon I am ſhort of it, if any perſons will give me £.10. for every gallon I produce above it.

What is the ſmalleſt proportion of malt you have ever known to be uſed, to produce nineteen gallons of ſpirits one to ten over hydrometer proof, from one hundred gallons of waſh?—I do not recollect the loweſt proportion, but I have no doubt it can very well be performed by uſing two-fifths malt and three-fifths unmalted corn, although I think that three-ſevenths malt and four-ſevenths barley would do it better.

During how many weeks in the year does your Engliſh diſtillery generally work?—I do not recollect the number of weeks, but generally for ſix or ſeven months.

Do you conceive that is the general proportion of the year during which the Engliſh diſtillers uſually work?—I believe they generally work ſeven months, two or three weeks more or leſs; they do not always begin at the ſame time; they may work all the year if they chuſe, but it would not be for their intereſt.

Does it not conſiſt with your knowledge that the Engliſh diſtillers in general work much more than either ſix or ſeven months of the year?—I have known one diſtiller work ten months in the year; I think it is from ſix to eight; but it depends upon what time they begin, and whether the ſtock of ſpirits of a houſe is exhauſted at a particular period of the year; one will be a month later than the other: they have no fixed day of beginning in England as they have in Scotland.

Since you have been acquainted with the Engliſh diſtillery, have you not reaſon to believe, that upon the average of years, they work conſiderably more than that time, during which you have ſtated, you would be able to produce nineteen gallons of ſpirits from a hundred gallons of waſh?—They may have worked longer; and if they get into the hot ſeaſon, they cannot produce ſo well the 19 per cent.; I dare ſay, that by

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Mr. Smith.

to-morrow I can ſhew the number of weeks each houſe has worked for the laſt year and preceding year.

Are you not perfectly aware, that although nineteen gallons per hundred might eaſily be produced during the work of ſix or ſeven months, it might be utterly impracticable to obtain the ſame reſult if the work were reſtricted to eight or nine?—I cannot anſwer for other diſtillers, but I have no objection for one to be bound to export from Scotland to England nineteen per cent. all the year round, provided the countervailing duty to England be fixed accordingly.

Do you not eſcape the unprofitable part of the year for making ſpirits in England, by ſupplying your Engliſh demand in the ſummer with ſpirits made in Scotland?—We do not work our houſe in England in the hot months; we work our houſe in Scotland almoſt the whole year, from which of courſe we ſupply our Engliſh trade during the ſummer.

Do you not then eſcape the unprofitable part of the year for making ſpirits in England, by ſupplying your Engliſh demand by the ſpirits made in Scotland?—We avoid working in the unprofitable ſeaſon in England.

By what means?—By having a ſtock in Scotland capable of ſupplying the demand.

Does it follow that a diſtillery, eſtabliſhed in London for the ſupply of the Scotch market, might be profitably worked, becauſe one eſtabliſhed at Berwick might?—The eſtabliſhment at Berwick would be more advantageous than in London.

Does it then follow, that if the Berwick houſe could be profitably worked, the London houſe might?—Not as a neceſſary conſequence.

Does your experience as an Engliſh diſtiller for a number of years, warrant the ſuppoſition that the export of ſpirits from Scotland to England, depends on the ſuperior profit made by the Engliſh diſtiller?—Not always; I think the Engliſh diſtiller very often loſes money by his trade, and ſo does the Scotch; but upon the whole, the Scotch finds it for his intereſt to continue the trade.

Does the ſuperior profit which may be obtained by the Dutch mode of making ſpirits, and which therefore enables them to ſend their ſpirits to London, apply to the mode of working, which, under the law, is practiſed in Scotland?—Certainly not, the Scotch diſtiller working for exportation to England conforms exactly to the ſame regulations that the Engliſh diſtiller does when working for home conſumption.

That mode is totally different from the Dutch mode of working, which affords a ſuperior profit?—Undoubtedly.

Which of your diſtilleries do you attend to yourſelf?—Latterly the Engliſh.

How many years is it ſince you perſonally aſſiſted in Scotland, in carrying on your Scotch diſtillery?—Seven years; I have not been in Scotland the laſt ſeven years, but I am acquainted by letter with every thing that paſſes as perfectly as if I was preſent.

Are ſpirits permitted to be brought by land carriage from Scotland to England?—They are not.

To what market do the ſpirits which come from Scotland to England generally come?—Chiefly to London.

Did I underſtand you right in ſaying, that you conceive it would be advantageous both to the Scotch and to the Engliſh diſtiller, to have eſtabliſhments for the mutual exportation of ſpirits to the other country?—As the law ſtands at preſent it would, at the ſame time it may frequently happen that ſpirits intended for Engliſh conſumption might be made as cheap in England as Scotland.

Are there not charges attendant on the exportation of ſpirits from the one country to the other, either way?—Undoubtedly there muſt be; if any of the preſent Engliſh diſtillers (ourſelves excepted) were to ſend ſpirits to Scotland, they would needs employ a perſon to ſell them on commiſſion, and, *vice verſâ*, that is an expence which we are not ſubject to.

Do you then mean to confine theſe advantages which you apprehend are to be obtained, both ways, to your own houſe, or do you mean to ſay it is a practice that might be generally advantageouſly followed?—I think it might be generally advantageous to manufacture ſpirits in England for Scotch conſumption, if the preſent law were to be made permanent; but as to the other, I do not know that it would at all times.

Are there not charges and inconveniences attending the exportation of ſpirits from one country to the other, to which thoſe made in each country reſpectively, for home conſumption, are not liable?—Some, ſuch as freight, inſurance, commiſſion for ſelling, if the houſe in the one country exporting to the other has not a partner or eſtabliſhment in that other country to diſpoſe of them, as in caſe of my houſe.

How then do you explain that which you ſeem to conſider as a fact, that a trade might,

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might, notwithſtanding, be advantageouſly carried on from each country to the other? —I have explained, I apprehend, how the trade might be carried on from England to Scotland; I have explained alſo, how we carry it on from Scotland to England, and I know the caſe of another houſe in Scotland, which works for England, having no ſuch eſtabliſhment as ours, and I apprehend they find it for their intereſt to continue their trade, ſince they do not ſhew any diſpoſition to give it over. *Mr. Smith.*

Have there been any Scotch ſpirits ſeized within theſe two years paſt, and on what account?—I am not certain as to time; I recollect there was ſome gin, belonging to that other houſe to which I allude, ſeized in conſequence of its being a rectified article, it being alledged by the revenue officers here that the makers could not both make and rectify in that country; but the ſpirits were reſtored.

Mercurii, 3° die Maii 1809.

Lord BINNING in the Chair.

THOMAS SMITH, ESQ.

WHAT do you calculate your fuel to ſtand you in per gallon, upon ſpirits in Scotland?—In working for the Scotch market, from three pence halfpenny to four pence a gallon of ſpirits upon a year's work; in working for the Engliſh market, from one half-penny to a penny per gallon.

How do you account for the difference?—By the exceſſive firing, for rapid diſtillation in the home trade.

You have a diſtillery in England?—Yes.

What does it ſtand you in, in England?—Including our ſteam engine, I believe about two pence a gallon; to diſtillers who grind with water-mills or wind-mills, I think it would be about three half pence.

Does a ſtrong waſh require a larger proportion of malt than a weak waſh does?—Conſiderably larger; a weak waſh, ſuch as in Ireland, may be fermented very well with one-tenth; but in the paper given in I have ſtated one-ſixth, which I conceive to be an abundant proportion.

In the ſtatement you have delivered in, you have mentioned the ſcale of workings chargeable upon the ſpirits in Ireland, are the number of charges there put down as much as the ſtills can in your opinion perform?—By no means.

How much more in your opinion could they perform?—I have no doubt that they could very well afford to be doubled, without charging the Iriſh diſtiller with more work than he could accompliſh, and I will ſtate the data upon which I form that opinion: I take a fifteen hundred gallon ſtill, and I ſuppoſe that it may be worked ſixteen hours out of the twenty-four for the purpoſe of making what is called in Ireland Singlings, or as we expreſs it here, Low Wines; I would put into that ſtill, at one charge, no more than five hundred gallons of waſh, becauſe I think that would be the moſt ſucceſsful mode of working it; I am confident, from what I have ſeen of ſtills of almoſt all ſizes, that this charge could be worked off in twenty minutes, which would give forty-eight charges of waſh in the ſixteen hours; this, at 500 gallons per charge, would be in one day twenty-four thouſand gallons of waſh, and the waſh being ſuch as to yield ten per cent. the quantity of ſpirit daily would be 2,400 gallons, which in twenty-eight days would be 67,200 gallons, while the quantity chargeable by law is only 32,550; I allow the other eight hours out of the twenty-four for the purpoſe of diſtilling thoſe ſinglings into ſpirit; I conceive that this rule would apply to all the ſizes of ſtills from 500 gallons up to 1,500, and I have very little doubt that it would apply as well to ſtills above that ſize up to 3,000, becauſe the ſhape of ſtills in Ireland is by law uniform, the depth or altitude being in proportion to the width; this, however, is upon the ſuppoſition that the ſcale itſelf, as laid down in the law, is juſt with reſpect to the ſizes from 500 to 1,500; whether it is exactly ſo or not it is impoſſible to ſay without actual experiment. I have no doubt further, if that proportion of work were put upon the Iriſh diſtiller now, that by this time twelve months it would be neceſſary further to increaſe the number of workings, ſuch would be his inducement to exert himſelf, but I think it would at the ſame time be for the intereſt of Government to reduce the rate of duty on the gallon of ſpirits, for though evaſion of duty by the licenſed diſtiller were prevented, the revenue might be loſt by the illicit diſtiller. I have hitherto ſpoken of weak waſh; if the waſh were ſtrong, undoubtedly he could not perform the ſame number of charges, the ſtill would take longer

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longer time to be worked off; but then every charge would yield more ſpirit, and upon the whole there would be very little difference to the diſtiller.

Do you conceive it is neceſſary to continue the allowance of eight and ſixteen per cent. on ſtills of larger ſize in Ireland, to bring them to an equality with ſtills of a leſs ſize?—For the mere purpoſe of equalizing the duty, I do not conceive it neceſſary, but I have underſtood there are conſiderations of policy in the management of the diſtillery revenue of Ireland for that eight and ſixteen per cent. upon which I do not form any opinion.

You have ſaid in your Statement, that the Iriſh export diſtiller may ſmuggle into the home market eighteen gallons out of every hundred gallons of ſpirit, ſupplying their place with water; explain how this can be done?—There is no limit to the ſtrength of ſpirits in Ireland; it is the intereſt of the diſtiller, therefore, to concentrate his ſpirits as much as he can, in order that under the quantity he pays duty for, he may cover as much ſpirit as poſſible; the import duty in Britain upon Iriſh ſpirits is regulated at the ſtrength of one to ten over hydrometer proof; it is unneceſſary for the Iriſh diſtiller to export his ſpirits at any higher ſtrength than that; if there be a demand in the home market for ſpirits without permit, he may ſell about eighteen gallons out of every hundred on which he has paid duty, and receive, upon the remainder, as much drawback per gallon as if no ſuch operation had taken place.

Is there a ready market in Ireland for ſpirits without permit?—I have never been in Ireland, but I cannot doubt it, becauſe I am ſure that there would be a market in London and in Edinburgh for ſpirits without permit, to a very great extent, if the laws were ſuch as to enable the diſtiller to ſupply them.

You have ſaid, that the regulation with reſpect to the Iriſh malt duty, by its inefficiency, offers an advantage of 1*s.* 6½*d.* per gallon upon Iriſh ſpirits exported to Britain; is the regulation in this reſpect effectual for the home conſumption of Ireland?—It is equally ineffectual for home conſumption as for exportation; I ſtate this, not upon my own opinion alone but upon the authority of a very reſpectable and intelligent Iriſh diſtiller, Mr. Robert Haig, of Dublin; I have alſo converſed upon this point with other Iriſh diſtillers, and I find no difference of opinion amongſt them upon this ſubject.

How much do you pay for yeaſt annually?—My houſe pays for yeaſt annually from twelve to fifteen thouſand pounds.

How much of that could you ſave if you were permitted to work from weak waſh inſtead of ſtrong?—From a third to a half.

Are you under any legal reſtriction to work from ſtrong waſh?—The effect of the law is ſuch that we muſt work from ſtrong waſh.

But you are not under any legal reſtriction to do ſo?—Not in expreſs words, but I am confident the revenue could not be ſecured unleſs the waſh was ſtrong.

From whence are you ſupplied with yeaſt?—Almoſt entirely from London.

Have you made any trial of Iriſh yeaſt, and if ſo, how does it anſwer?—We have had ſome trial of Iriſh yeaſt ſince the prohibition; it has been uſed at Kilbagie, our diſtillery which works in Scotland for the Engliſh market; I have had an account of the proceſs ſent me by my partner there, and it has proved to be the beſt yeaſt we ever made uſe of; it has been powerful beyond all compariſon.

Have you ever tried to work with a very ſmall quantity of yeaſt, or altogether without yeaſt?—I have made a ſubſtitute for yeaſt ſo as to do without it entirely; it is not however what I ſhould reſort to if I could at all times be ſupplied from the porter breweries.

Could you work as advantageouſly with that ſubſtitute as with yeaſt?—Certainly, even working ſtrong waſh.

You have ſaid that you buy the malt you uſe in England, and that you make the malt you uſe in Scotland; do you pay all the duty on what you ſo make?—Every farthing; we never ſince we have been in buſineſs ſaved one ſhilling of malt duty, or of any duty.

Is the malt duty in Scotland at all evaded?—I have no doubt it is in a conſiderable degree.

Do you not conceive that while the prohibition on the diſtilleries of Ireland prevented any demand at home for yeaſt, yeaſt would be ſold of much ſuperior quality at lower prices than it could be if the diſtilleries in Ireland were going on?—I do not ſee why the quality of the yeaſt ſhould change, but I dare ſay that if the diſtilleries had been going on in Ireland, there would have been no yeaſt to ſpare for Scotland.

From what part of Ireland did you obtain that yeaſt, and what was the quantity?—I do

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Mr. Smith.

I do not know from what part of Ireland it came, my partner merely informed me it was Iriſh yeaſt.

Did not your partner inform you what quantity of that yeaſt he had got?—A few puncheons.

In your correſpondence with your partner upon ſo new a traffic as that of bringing yeaſt from Ireland, did he not inform you what number of puncheons he had obtained?—I do not think he did; it was a ſmall quantity, and uſed merely as an experiment.

Have you heard, and do you believe, that the venders of yeaſt to the diſtilleries in Ireland are in the habit of adulterating it?—I never heard ſo, poſſibly it may be ſo.

Do you believe that you would have got yeaſt from Ireland either ſo ſtrong or ſo cheap if the diſtilleries had been going on?—I dare ſay we ſhould never have looked to Ireland for yeaſt at all if that had been the caſe.

Does not the neceſſity you are under of bringing your yeaſt entirely from London, and which, as you have ſtated, coſts you from twelve to fifteen thouſand a year, operate as a very conſiderable additional charge upon your trade in Scotland?—As far as the carriage goes it does; that is inconſiderable; we put the yeaſt into the puncheons which bring ſpirits from Scotland, and the freight back is about from ſix to eight ſhillings a puncheon, or about 2*s.* per ſtore, which is the quantity Mr. Benwell ſpoke to in his evidence; it comes to about a halfpenny per gallon on the ſpirit; we ſhould at all events have to pay for the carriage of the empty puncheons back, which ought to go to the credit of that.

What is the difference between the carriage of a full and of an empty puncheon?—Probably from three to four ſhillings.

What is the difference in price between your malt and your barley?—In our whole purchaſes of malt for our Engliſh diſtillery for the ſeaſon 1807-8, the average coſt upon malt per quarter amounted to 82*s.* 2¼*d.* the average price of our barley for the ſame ſeaſon was 45*s.* 5¼*d.* from which I infer that all the malt uſed by us paid the duty, or at leaſt, if the duty was evaded, it did not come into our pockets.

Can Britiſh malt be ſent to Ireland, and the duty be drawn back?—I underſtand not, the Iriſh diſtillers complain of that as a hardſhip.

Can Iriſh malt be ſent to Britain, and the duty drawn back?—I believe not.

In the export of ſpirits a drawback for malt takes place, therefore upon the manufactured article a drawback is given which is withheld from the raw material?—Certainly.

Suppoſing the Iriſh diſtiller, when working for exportation to Britain, were to work in the ſame manner as Scotland now works for the Engliſh market, is it your opinion that Ireland could have ſent ſpirit to Britain with advantage, ſuppoſing no evaſion of duty to take place?—It certainly is my opinion that Ireland could ſo ſend ſpirits to England; and it would be worth my while in that caſe to have a malt diſtillery in the north of Ireland to manufacture ſpirits for the Engliſh market, with a rectifying houſe, probably at Liverpool, to receive thoſe ſpirits, and to carry them into conſumption in the market of Lancaſhire, Yorkſhire, and the Weſt of England; but I doubt whether (generally ſpeaking) Ireland could in that caſe make a trade of ſending ſpirits to the London market, on account of the additional length and uncertainty of the voyage; I have no doubt alſo, that Ireland working for exportation to the Scotch market, and conformably to the regulations of Scotland, would in general find it her intereſt to ſend Iriſh ſpirits to the Scotch market: my reaſon for thinking ſo is, that the price of Iriſh corn is ſo much lower than the price of Britiſh corn, that that alone would counterbalance every diſadvantage Ireland is under as to fuel; I am taking it for granted, at the ſame time, that no regulation of law ſhall take place to prevent a malt diſtiller from being concerned in a rectifying houſe.

Suppoſing you were to work for exportation to Ireland, in a houſe entered for the purpoſe, paying no duty at the place of manufacture, and that any uncertainty exiſted as to the number of charges that could be performed in an Iriſh ſtill, and that conſequently the actual duty on the gallon of Iriſh ſpirits were indefinite, how would you propoſe to fix the countervailing duty in Ireland on Britiſh ſpirits imported, ſo as to pay no more than is in fact paid by the Iriſh diſtiller?—I conceive it to be utterly impoſſible to effect that object by any certain ſtandard; there is in my opinion no way of equalizing the intereſts of the traders in the two countries but the one I have mentioned, which is, for the Scotch diſtiller, when he works for the Iriſh market, to enter a houſe according to the laws and regulations which govern the Iriſh trade, and to export thoſe ſpirits to Ireland. By thoſe means, and thoſe only, can the rate of duty,

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Mr. Smith.

and other circumſtances connected with the manufacture of the two countries, be fairly or juſtly equalized.

If there were no duty on malt or ſpirits, would you manufacture according to the Engliſh, Scotch, or Iriſh mode?—Not either of them; I ſhould manufacture very much upon the plan uſed on the Continent, with ſome improvements, by diluting the wath very conſiderably, taking from three to four hundred gallons to produce twenty gallons of ſpirits, by infuſing all the corn in the wath, fermenting the wath with the corn in it, diſtilling it with the corn in it, which might be done either with or without malt; at the ſame time, a ſmall proportion of malt, perhaps five quarters in a hundred, might aſſiſt the proceſs.

Would the ſpirit made in this manner without malt, be as palatable and as ſaleable?—Much better; the Dutch gin is made a good deal upon that plan; at the ſame time, if it were intended that it ſhould reſemble exactly that ſpecies of malt whiſky which is uſed in ſome parts of Scotland, and I believe in Ireland, it would not do ſo exactly; but Dutch gin is a very favourite article.

When yeaſt is added to the fermentation, is it ſubject to duty as wath?—It is.

Does it increaſe or diminiſh the ſtrength or gravity of the wath?—It conſiderably diminiſhes the gravity of the wath, the ſtrength of the yeaſt being to the wath, as near as I am able to eſtimate, as about ſixteen to a hundred.

Does not that vary according to the ſtrength of the yeaſt?—Sometimes it may; Iriſh yeaſt would be nearer the gravity of the worts; but all yeaſt is weaker than the worts.

Why do you ſuppoſe Iriſh yeaſt is better than Scotch or Engliſh?—I cannot very well account for it; but I conceive it is owing to the breweries being under no exciſe regulation, or duty, that the beer is ſtronger, and the yeaſt conſequently better.

Are you not aware that a law did ſome years ago exiſt in England, forbidding a malt diſtiller to be at the ſame time a rectifier?—I believe about the year 1760 that did exiſt, and was repealed in about two years afterwards.

If the duty were not on the wath in England, but on the ſpirits produced, do you apprehend the revenue could be ſecured?—I think it could not, becauſe, allowing that the preſent Engliſh diſtiller ſhould in that caſe voluntarily pay the full duties, it by no means follows; on the contrary, I think it probable that others might come into the trade for the ſake of evading the duty.

Do the Exciſe officers get an account of all ſpirits produced by the Engliſh diſtiller?—They may take that account if they pleaſe, but I believe they do not get it; the Engliſh diſtiller does not prevent the Exciſe officer taking the account, if he pleaſes to take it; the Engliſh diſtillers ſend out their ſpirits by weight, and they have permits accordingly; ſo that it is only the weighed gallons that the Exciſe officer gets an account of, and not the gauged gallons.

Has it not uniformly been the practice of the Engliſh diſtillers to ſend out their ſpirits in this manner?—Always, I ſend out my ſpirits in that way, but when I pay duty I am gauged, and I pay uniformly two and a half per cent. more duty than I ſend out ſpirits; I ſpeak of ſpirits imported from Scotland: with reſpect to our Engliſh diſtillery it is upon exactly the ſame footing as the other Engliſh diſtilleries.

Do you ſell to your cuſtomers as many gallons of ſpirits as you pay duty for on importation from Scotland?—We do not, we fall ſhort about two and a half per cent.

Does not that equally apply to the importer of Iriſh ſpirits?—It ought to do ſo, but it is not always the caſe; I ſuppoſe it will be the caſe in future. I have known Iriſh ſpirits here very favourably gauged indeed.

Are Iriſh ſpirits as ſtrictly gauged as the Scotch?—Hitherto they have not been ſo.

What is the value of your grains and ſpent wath per gallon of ſpirits?—At our diſtillery in Scotland, which works for the Scotch market, we ſell all our grains and ſpent wath to the cow-keepers, and they yield about three halfpence per gallon on the ſpirit; at our diſtillery in England we do the ſame, and they yield about twopence per gallon upon the ſpirit; at our diſtillery at Kilbagie, which works for the Engliſh market, I cannot give any account of that; ſometimes we feed cattle there, and the account is blended in ſuch a way that I cannot eſtimate the advantage of that.

Have you uſed wheat in your diſtilleries?—I have known it uſed, but not for ſome years paſt; it has been prohibited.

Does the uſe of wheat accelerate or retard fermentation?—In ſtrong wath it will conſiderably

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Mr. Smith.

conſiderably retard fermentation, but in weak waſh, ſet at a little higher temperature, it will conſiderably accelerate it.

Are ſpirits ever ſold in the London market at a price below prime coſt, ſuppoſing all the duty paid upon them?—Sometimes; I have known it frequently happen.

To what cauſe do you attribute that?—The Engliſh diſtillers are at all times in the habit of fixing the price; ſometimes it will happen from little miſunderſtandings amongſt themſelves, competition, or the like; ſometimes it happens in conſequence of importations from Scotland, or of importations from Ireland; and ſometimes I believe they do not themſelves know what it is owing to.

Are ſpirits ever ſold in the Scotch market below prime coſt, all the duties ſuppoſed to be paid?—Frequently, that is the caſe at this moment.

To what cauſe do you attribute that?—Competition amongſt the diſtillers (they are a very numerous body there), but chiefly owing to the extent of illicit diſtillation in that country.

Do you conceive, that if all the malt duty was paid in England, the Engliſh diſtillers would have their malt on as good terms as they have?—Perhaps not exactly; but I think from what I have ſaid in anſwer to a former queſtion, it may very reaſonably be preſumed, that the price we paid the laſt year we worked corn was ſuch as implies that all the duty was, or might have been paid upon it; I have no doubt the compariſon holds equally good in former years; I do not know at what price other diſtillers have their malt. I have given an anſwer as to the prices of the malt purchaſed for my houſe; I have no heſitation in ſaying, that I believe there is a great deal of Engliſh malt duty evaded, and a great deal in Scotland.

Is not the mode of buying malt by the Engliſh diſtillers, to your knowledge, ſuch as that the evaſion of duty upon malt, ſuppoſing that to be the caſe, has nothing whatever to do with their profits?—I think that has nothing whatever to do with their profits, becauſe if a maltſter has evaded the duty he does not make a preſent of it to the diſtiller.

Do not you conceive that a maltſter, who has evaded the duty, can afford to ſell to the diſtiller upon cheaper terms than if he had paid the duty?—He might be able to afford ſo to ſell his malt, but he would of courſe demand as bigh a price for it as the market could poſſibly give him; whether he has paid the duty does not enter into the conſideration of the parties.

Do not you conceive that if a conſiderable portion of the malt made in England pays no duty, that would have an effect in lowering the price of malt in the market?—It might; at the ſame time the low prices of malt in the market, I am perfectly convinced are not always owing to the evaſion of duty, but very often to the diſtreſs a maltſter is under in providing money to pay his duties, and the conſequent neceſſity he feels himſelf under to ſend his malt to market.

Do you not conceive that the evaſion of duty upon any certain article will enable a dealer in that article to ſell it at a cheaper rate than they would do if they had paid all duty?—It would enable them.

Do not you know that ſpirits can be made without any malt at all?—Yes, but not as the laws now ſtand.

Have you not ſaid that nineteen gallons of ſpirits, at one to ten over proof, may eaſily be produced upon the average, according to the mode of working, by the Engliſh Diſtillers?—Yes, I have, for the working ſeaſon.

Do you mean for the whole of that ſeaſon during which the Engliſh diſtillers uſually work?—Yes, I do.

Of what ſtrength is waſh made in Scotland by thoſe houſes that work for the Engliſh market?—It is made ſo as to enable them to export upon the average of the year eighteen gallons from every hundred of waſh, and I ſtated yeſterday that I had no objection to be bound to export nineteen per-cent. upon the whole year, provided the countervailing duty on Scotch ſpirits coming into England were regulated upon that principle.

Have you not ſaid in the former part of your evidence, that in fact you did make it as ſtrong as the waſh made by the diſtiller in England?—I believe we do, and ſtronger ſometimes.

Have you any objection to ſay what is the produce per-cent.?—If we export eighteen per-cent. it is as ſtrong as is required of us.

In point of fact, if the waſh be made of the ſtrength mentioned, does it not then produce nineteen gallons?—It will, and ſometimes more; for inſtance, if I work all the year round, and can produce twenty gallons one ſix months, and ſixteen another, I ſhall have an average of eighteen; or ſeventeen and nineteen.

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Mr. Smith.

Did you mean to reckon in that manner when you mentioned nineteen gallons as the average produce of the wash of the English distiller during the working season?—I mean of course, that I could produce more in the colder season than in the warmer, and should regulate my work accordingly.

Supposing you worked for seven months only, could not you produce more than nineteen per-cent?—I do not know as to more than nineteen per-cent. for seven months; perhaps fully that.

Did you ever make wash in England with a proportion of oats, in which only one-fourth part or less was malt, which wash produced the quantity of spirits per hundred gallons that the law requires?—I dare say I have; I have no doubt of it.

With how much less than one-fourth part?—I do not recollect.

Could you in Scotland or England carry on your trade as you do at present, if you were liable to have a check between your wash, your low wines, and your spirits, as the Irish distiller is liable to?—Undoubtedly we could, but if the Irish regulations prevailed in England, the check to which the Irish distiller is subject would be very inconvenient, and very oppressive.

Could you produce nineteen gallons of spirit from a hundred of wash, at the strength which the law requires, if the Excise Officer were to balance your account of wash, low wines and spirits, at every visit, visiting three or four times a day?—I think in general we could; there would be very little difference.

Would it make no difference to be checked in this manner at the different seasons of the year, when the weather is more or less favourable for work?—Perhaps it might, but our account is only cast up at the end of the year with respect to the general produce; we are allowed twenty gallons credit; sometimes we should have more than the nineteen, and sometimes a little less, taking it every day.

Are you aware that the Irish distiller's account is balanced every day?—I am not aware of it, but if it were, I should not conceive it would secure the duty in Ireland.

Would that mode of visiting your distillery, by the Excise Officer balancing your account frequently in the twenty-four hours, lay your trade under considerable inconvenience?—Not at all; they may take stock with us as often as they please.

Under which system would you prefer to work, the Irish, the English, or the Scotch?—I would not work under the Irish at all, because I conceive, to make it successful, I must evade the duty, and I would not engage in any trade where that is necessary; with respect to the English or the Scotch, it is quite immaterial to me which of the two ways.

You have stated that you could not work under the Irish law, without an evasion of the duty; upon what particular parts of the Irish system do you form that conclusion?—It is universally bad, I conceive the duty cannot be secured under the Irish regulations; I have stated in my paper, a plan for securing the Irish revenue, which I am sure if it were pursued, would be effectual.

In consequence of your being a rectifier at the same time, is not a facility afforded for getting rid of any surplus which might chance to be produced above nineteen per cent.?—We never have a surplus above nineteen per-cent., but if we have, there is no doubt the surplus might be disposed of, either by me or any distiller in London, whether rectifier or not rectifier.

Does not the rectification afford a superior facility of getting rid of that surplus?—It does not afford any superior facilities, because facilities are to be had in abundance if there be a surplus.

Are not the distillers in Scotland in the habit of keeping large stocks of spirits, in consequence of their being able so to do without the immediate payment of the duty when working for the English market?—Sometimes they are.

Would it not require an enormous increase of capital to keep the same quantity of spirits in England?—It would require more capital certainly.

Is there not a considerable loss, both in the strength and quantity of spirits, when kept for any length of time?—There is some loss in keeping spirits; but I have known spirits kept for a long time with very little loss; it depends upon the mode of keeping them.

According to your principle of calculating, what might be the produce of a 1,500 gallon still; what ought a still of 200 gallons to produce?—I should conceive if there be any fault at all in the scale, it is in favour of the 200 gallon still considerably; but I should not like to assert that without actual experiment. I think a 200 gallon still would produce more in proportion than a 1,500 gallon still; I mean, more than the proportion stated in the scale.

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Are ſtills of all ſizes equal to their proportion?—I ſpoke of ſtills from 500 to 1,500 gallons. *Mr. Smith.*

Then you do not wiſh to be underſtood as giving any anſwer as to ſtills of 200 gallons?—I do not give any preciſe anſwer as to ſtills of 200 gallons; I think ſtills of 200 could bear more work in proportion than ſtills of 500 gallons and upwards.

Is it the practice of the Iriſh diſtiller to ſend his ſpirits rectified into the Engliſh market?—It is not, nor do I conceive it would be for his intereſt.

Has he ever attempted to ſend his ſpirits rectified into the Engliſh market?—I am not acquainted with any ſuch attempts; I have known ſpirits come here as Iriſh, which I have thought rectified, and alſo ſpirits which I have thought mixed with foreign ſpirits; I have known ſpirits of that deſcription brought to trial here and condemned, and I have bought them at the Exciſe ſales.

Then he is not permitted to import rectified ſpirits into this country?—I believe he was permitted to bring rectified and compounded ſpirits into this country on the payment of a higher duty; I am not certain how the law ſtands now, but there have no ſpirits come here perfectly rectified that I know of.

In the event of his ſending to this country the plain rectified ſpirit, upon which the queſtion of mixture cannot ariſe, is there any impediment to carrying on that trade?—I do not know that there is, at the ſame time it cannot be for his intereſt to do it.

Have you any doubt that he has a right to carry on that trade?—If he chooſes to do it, I do not ſee why he ſhould not be permitted.

Are there not periods at which, from local cauſes, ſuch as the price of grain in either country, it may be for the advantage of the manufacturer of the one to ſend his ſpirits for ſale to the other without any illicit conduct on his part, and independent of the Revenue regulations?—No doubt of it; we have ourſelves ſent ſpirits from Scotland, accompanied with every thing fair with reſpect to Government, and were induced to do ſo from the high prices in Ireland.

Then do not you think that an Iriſh manufacturer can fairly come into the Engliſh market, availing himſelf of theſe local cauſes?—He might ſometimes.

Suppoſing the Engliſh diſtillers to produce a ſurplus above nineteen gallons, is not the getting rid of that ſurplus an act contrary to law?—Undoubtedly.

Is not the diſtiller, who is not a rectifier, obliged to have recourſe to the aſſiſtance of ſome other perſon, in order to the performance of this act?—He could manage it with the moſt perfect eaſe; he has only to ſend one gallon upon a pipe, or two gallons upon a pipe to each of his cuſtomers, which I have known done, not for the purpoſe of ſaving duty; but when the nominal price of the Engliſh diſtiller was above the actual price, I have known it compenſated for by allowances in quantity and ſtrength, the permit not covering thoſe allowances. I have very lately ſeen Engliſh ſpirits in the London market in the rectifiers ſhops at the ſtrength of one to eight over hydrometer proof, which is two and a half per-cent. above the ſtrength, and therefore contrary to law, becauſe the law ſays they cannot be ſold at more than one to ten. Theſe things happen not uncommonly, when a diſtiller gives what is termed a turn to a cuſtomer, and there is no notice taken of it; beſides, moſt of the malt-diſtillers in London have their ſons, brothers, father, or other near relations engaged in the rectifying trade, and for any thing I know to the contrary they are partners, or virtually partners; but in all caſes the ſtocks of the malt-diſtillers and rectifiers are kept ſeparate.

As you have now anſwered the queſtion, is not the party of whom I have ſpoken compelled to have recourſe to the aſſiſtance of another in getting rid of the ſurplus?—To the aſſiſtance of the rectifier merely.

If a man unites in his own perſon the character of diſtiller and rectifier, is he not freed from this inconvenience?—There is no inconvenience at all in it.

Is he not free from the neceſſity of employing another perſon to aſſiſt him in the performance of an illegal act?—The rectifier and he of courſe would underſtand that matter perfectly well.

I do not aſk whether the rectifier would underſtand or not, but whether, if he be himſelf the rectifier, he is not freed from the inconvenience of employing another perſon to aſſiſt him?—I think he is not, becauſe his own ſervants muſt of courſe know it.

In the other caſe, is he not alſo expoſed to the knowledge of the rectifier and of his ſervants?—Undoubtedly, at the ſame time the rectifier would be a very great fool to turn informer.

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Mr. Smith.

Do you not conſider that the law to prevent the diſtiller and rectifier carrying on at one and the ſame time the two trades, would prevent the facility of committing fraud?—Not in the ſmalleſt degree as the trade is carried on in England.

Does the ſtrength of the ſpirits, upon which the detection of ſuch ſuppoſed fraud depends, neceſſarily fall under the cognizance of the ſervants?—Always, both at the malt-diſtillery and the rectifying-houſe.

Is it the buſineſs of the ſervants to compare the quantities ſent in with the permit?—Always; if there were a difference of one gallon there would be a clamour about it.

Is the malt-duty the ſame in Scotland as it is in England, and if not, what is the difference?—In Scotland it is 29*s.* 5*d.* per quarter; in England 34*s.* 8*d.*; difference 5*s.* 3*d.*

Is there not a different duty in Scotland in conſequence of the laſt additional duty in England, when the malt is made from beer or bigg?—Yes, beer or bigg pays only two-thirds of the malt-duty to which barley is ſubjected, equal to about 19*s.* 7$\frac{1}{3}$*d.* per quarter; the difference therefore is about 9*s.* 9$\frac{2}{3}$*d.*

What regulations are there exiſting to aſcertain whether the malt is made in Scotland from beer or bigg, or from barley?—The regulations are the malt laws in general, and for that purpoſe are adequate, but they are frequently not well executed, barley being often made into malt at the beer-duty; indeed I have known maltſters in the Northern diſtrict who would contract with any perſon to malt for them barley for the whole ſeaſon, and to paſs it upon the beer-duty, giving the perſon employing them the benefit of that advantage.

Is the malt-duty that is paid in Scotland drawn back on the exportation of ſpirits to England?—It is not.

To what ſum is the malt-duty in Scotland calculated to amount on the gallon of ſpirits, and how is that ſum made out?—As between Scotland and England, it is calculated that half malt and half unmalted corn are uſed by the diſtiller, which at the Scotch malt-duty, is equal to 9$\frac{5}{10}$*d.* upon the gallon of ſpirits, and at the Engliſh malt-duty is equal to 11$\frac{1}{2}$*d.* upon the gallon of ſpirits.

I underſtood you to ſay that ſpirits were often ſent out by the Engliſh diſtiller, of ſuperior ſtrength to ten per-cent.?—Yes, ſometimes they are.

Is it not in conſequence of advantages offered by the ſale of ſpirits of ſuperior ſtrength by the Engliſh diſtiller, that the Engliſh obtain frequently three-pence a gallon more than the Iriſh and Scotch?—I think it will in general be found, that the nominal difference between Scotch ſpirits and Engliſh ſpirits is accounted for in that way; Iriſh ſpirits I cannot ſay much about, I do not know how they ſell their ſpirits here.

Jovis, 4° die Maii 1809.

The Right Honourable N. VANSITTART in the Chair.

THOMAS SMITH, ESQ.

Mr. Smith.

Does the ſixteen per cent. which is allowed by the diſtillery laws in Ireland, when the Iriſh diſtiller works a 1,500 gallon ſtill, afford him any facility, where he is ſo inclined, to export a part of his ſpirits, and to receive, in the ſhape of drawback, more than the duty he may have paid?—At one time the Iriſh diſtiller received a drawback as if no ſuch allowance of ſixteen per cent. had been made to him; but that has been altered, and I apprehend it is not the caſe now; I have always thought, however, that a diſtiller in Ireland working a 1,500 gallon ſtill, and receiving the allowance of ſixteen per cent., might, upon the exportation of part of his produce, ſo contrive matters between himſelf and the proprietor of a five hundred gallon ſtill, if not directly, at leaſt through the medium of ſome dealer, by which the ſpirits made in a 1,500 gallon ſtill might be exported, and the drawback obtained upon them as if they had been made in a ſtill of 500 gallons. I do not know that ſuch things exiſt, but I ſee nothing to prevent them.

Are you aware that there is this to prevent it, namely, that the law requires the permit accompanying ſpirits to expreſs whether they are permitted from a 500, a 1,000 or a 1,500 gallon ſtill to the perſon who may intend to export them?—I am aware

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aware that ſome regulation of that kind may be practiſed; but ſtill that would not prevent it, becauſe the tranſactiou is carried on through the intervention of the common agent between the two parties, in whoſe ſtock there is both credit and ſpirits from a 1,500 gallon diſtiller on the one hand, and from a 500 hundred gallon diſtiller on the other, equally valuable in the Iriſh market; the 1,500 gallon diſtiller may, by that means I think, export his own ſpirits, exchanging the credit, and getting the drawback as for ſpirits made in a 500 gallon ſtill, while the ſpirits actually made in that ſtill, covered by the credit he has received from the ſtill of 1,500 gallons, would be ſent into the home market. It would not, however, be all profit to the exporting 1,500 gallon diſtiller, becauſe the dealer would come in for a part of that. *Mr. Smith.*

Are you or are you not aware that there are any further regulations that tend to check the poſſibility of that kind of fraud?—I have underſtood that the perſon exporting is required by law to ſatisfy the revenue officers, or the Commiſſioners of Exciſe, that he draws back no more duty than he has paid. How the law is executed I do not know; but I am not aware of any regulation that exiſts, or that can be deviſed to prevent a dealer having ſpirits in ſtock from both the ſources I have mentioned, ſubſtituting the ſpirits from one ſource under the permit of the other.

Is he not ſubjected to the loſs of the entire drawback if it is diſcovered?—I dare ſay there are penalties.

As the ſpirits from a 500 and a 1,500 gallon ſtill are both equally valuable in the Iriſh market, what advantage is it to a dealer to export one in preference to the other?—He gets a large drawback upon the one, and a ſmaller drawback upon the other.

According to this mode of ſtatement, ſuppoſe a dealer having ſpirits in his poſſeſſion, the product of a 500 gallon ſtill, and of a 1,500 gallon ſtill, were under cover to export ſpirits, receiving the drawback as if from a 500 gallon ſtill, muſt it not neceſſarily imply that he muſt retain in the home market a correſponding quantity from a 1,500 gallon ſtill?—Of courſe, but the dealer exporting might in that caſe receive a drawback, which the revenue would not otherwiſe pay.

Can the revenue directly ſuffer in conſequence of that exchange of credit or permits?—No, I cannot ſay that it does; if all the ſpirits together were exported, the revenue would only, upon the whole, pay what it has received.

Do you underſtand the greateſt part of the ſpirits exported from Ireland to be directly exported by the diſtiller who has made them, or by dealers and other perſons?—I cannot exactly anſwer that queſtion; I have ſpoken rather upon what may be done than what I know of having been done.

Do you conceive it poſſible, by any regulations, if ſpirits are permitted to be exported by dealers, or any perſons except the diſtiller who has made them, to aſcertain with any certainty whether they have been diſtilled in a 1,500 gallon ſtill, or any other?—I conceive it to be impoſſible, and for that reaſon I think the right of exporting ought to be limited to the maker, as is the caſe with reſpect to Scotland and England.

Are you aware that the general practice of Ireland is to warehouſe previous to exportation?—I am not aware that is the general practice, it may be; I know they may warehouſe if they pleaſe, and take out again for home conſumption, which ſpirits ſo taken out for home conſumption may afterwards be exported at the pleaſure of the proprietor.

Are you aware that ſpirits warehouſed for exportation are permitted generally from the diſtillers to the warehouſe?—I ſuppoſe they muſt, I do not know that any other ſpirits can be warehouſed.

Muſt there not in order to produce the fraud which you ſuppoſe capable of being committed, an interchange of permits take place?—An interchange of permits is not neceſſary, it may he done through the medium of the dealer to whoſe ſtock the ſpirits and the permits go in the firſt inſtance; the credit in ſtock protecting the ſpirits is ſufficient to ſend them out either for home conſumption or for exportation, without any account being kept or diſtinction being made of the identical produce of each ſtill, as referring to each permit received by the dealer.

Is not the dealer exporting obliged to diſtinguiſh whether the ſpirits have been diſtilled from a 500 or a 1,500 gallon ſtill?—I never heard that he was, and I do not believe he is, but if he were, I do not ſee how ſubſtitution could be prevented.

Is there any diſadvantage ariſes to the revenue from the ſyſtem of warehouſing ſpirits for exportation from one country to the other?—I think the mode of warehouſing Iriſh ſpirits for exportation very imperfect; I am not prepared to ſay that any

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any fraud to the revenue ariſes in conſequence, but I have certainly known (as I mentioned yeſterday) ſpirits come into this country from Ireland with permit as ſpirits of Iriſh manufacture, which I am certain were mixed with foreign, and that mixture I think might very eaſily take place in thoſe public warehouſes; for Britiſh ſpirits, Hollands, French brandy, Weſt India rum, go all into the ſame warehouſe; and it appears by the reports to which I have formerly referred, that the warehouſing ſyſtem of Ireland has been the ſource of great abuſes.

Are you aware of any difference in the regulations for the warehouſing of ſpirits to be exported from Ireland to England, and from Scotland to England?—The difference is very great, I have in the paper given in explained in what manner the ſpirits made by the Scotch diſtiller for exportation to England muſt be warehouſed, which differs materially from that practiſed in Ireland; in the former caſe I conceive fraud to be impoſſible, and in the warehouſing plan for Ireland, I have expreſsly recommended the Scotch mode of warehouſing.

Does the Scotch diſtiller warehouſe his ſpirits for exportation in a ſtore belonging to the public, or in a ſtore of his own?—In a warehouſe within the diſtillery, ſecured as I have formerly mentioned; the officer never loſes ſight of the ſpirits from the time they come from the ſtill till they are locked up; but in Ireland the diſtillery and the warehouſes are often at a very great diſtance.

Has the Scotch diſtiller no acceſs after his ſpirits are lodged in the warehouſe?—He has not, except in the preſence of the ſuperior and inferior officers, each of whom, together with himſelf, have ſeparate keys, and no one key anſwers to two locks.

Are you aware that the Iriſh diſtiller lodges his ſpirits in a warehouſe of which he has no key at all?—I believe he does, but they are not the more ſecure for that.

You are a partner in a diſtillery and a partner in a rectifying houſe in London at the ſame time?—I am a partner in a diſtillery in London, but not in a rectifying houſe; I have a contingent intereſt in a rectifying houſe in London.

Do the laws of Scotland permit the ſame perſon to be a rectifier and a diſtiller?—They do, but there are no rectifiers in Scotland; the reaſon is, that all ſtills are ſubject to the licence duty of £. 16 2. per gallon, which is in effect prohibitory, but there is nothing in the law otherwiſe to prevent it.

Have you ever permitted ſpirits from your Scotch diſtillery to that rectifying houſe in London in which you have a contingent intereſt?—Never.

Have ſpirits ever been permitted from that houſe in Scotland to that rectifying houſe in London?—Never.

The ſpirits from that Scotch houſe that come to London come by water?—They do.

To whom are they generally conſigned, or are they generally conſigned to any individual or houſe?—They are conſigned to me.

Uniformly?—Always.

Where are they lodged when they come to London?—On the wharfs where they are landed.

After they ſo come to your hands in London, are they ever permitted to that rectifying houſe in which you have a contingent intereſt?—In three or four inſtances they have been, I think not in more.

Have you ever known, or do you believe that a very large proportion of ſpirits come fraudulently acroſs the border from Scotland into England by land?—No, I do not believe any great quantities come, but I dare ſay ſome do come, that is to ſay, ſpirits made in illicit ſtills in Scotland may perhaps come acroſs the border, and poſſibly ſome made for home conſumption in the entered ſtills, after they have reached the ſtock of a dealer, may be ſent acroſs the border; but I have no knowledge of any ſuch thing, I ſtate it merely on my idea of its being poſſible.

Can you form any eſtimate of the amount of duty evaded in Scotland by means of illicit ſtills?—I think I can; in my opinion, the loſs to the revenue by that traffic in Scotland is not under five hundred thouſand pounds a year; I ſtate this on the data I laſt year gave to the Sugar Committee.

Is there any thing by the regulations of law in Scotland to prevent the illicit made ſpirits in Scotland, whether fraudulently made in the Highlands or fraudulently made in the licenſed ſtills in the Lowlands, to be exported as Scotch ſpirits to Ireland, and obtain the drawback?—If they can be covered with regular credit I know of nothing to hinder it; but I do not conceive that ſpirits can be illicitly made in the entered ſtills.

Do the Lowland diſtillers find any market in the Highlands for their ſpirits?—They find

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find hardly any market now; the North country market was at one time the beſt market we had.

What prevents their now finding a market there as they formerly did?—The higher rate of duty which has been impoſed upon the regular diſtillers, and the great extent of illegal ſtills.

You ſtated yeſterday, that if Government ſhould give the Scotch entered diſtiller complete poſſeſſion of the Scotch market, by preventing illicit trade, there would be trade enough at home for all the entered diſtillers of that country, without ſending any ſpirits to England; how could Government in your opinion do this?—Firſt, by aboliſhing the Highland exemption, both with reſpect to diſtillery and to the duty of one-third on beer and bigg, which are ſources of infinite abuſe, and next by reducing ſomewhat the rate of duty on the ſpirits, which would not tend to increaſe the conſumption, but only better to ſecure the revenue; and if I may take the liberty of adding, by the Lord Advocate of Scotland urging ſtrenuouſly upon the Magiſtrates for counties and boroughs in that country to ſecond the views of the Revenue officers in the ſuppreſſion of illegal diſtillers, for the law is already abundantly ſtrong if enforced; in that way I conceive the trade of the Scotch regular diſtillers would be nearly doubled, and the revenue benefited five hundred thouſand pounds a year. I knew an inſtance ſome years ago in which the exertions of the Lord Advocate, in conſequence of recommendations from the Treaſury, produced the effect of totally ſuppreſſing illicit diſtillation.

When did this take place?—In the year 1795.

How long did this period, during which there were no illicit ſtills, continue to exiſt?—About twelve or eighteen months; at leaſt if one appeared in a remote corner it was a wonder; I have no doubt however the Lord Advocate could not of himſelf have done that, unleſs the gentlemen he addreſſed had given him a hearty co-operation.

Do you think the ſame order now from the Lord Advocate would produce the ſame effect?—I think it would produce a moſt happy effect.

What was the reaſon of the illicit ſtills getting up again?—A want of energy.

In the year 1797?—Yes.

Under the ſame Lord Advocate?—Yes.

Do you attribute the exiſtence of the illicit trade of Scotland to a want of due exertion on behalf of the Magiſtrates of that country to ſuppreſs it?—Very much owing to that; at the ſame time a great deal depends on due vigilance being uſed by the Revenue officers, and due encouragement being giving them, for I have heard of a Revenue officer being reprimanded by a Magiſtrate in Scotland while he was only doing his duty.

Do you imagine that at preſent due vigilance is uſed in Scotland by the Revenue officers, or is there a relaxation in them, in the execution of their duty?—A very great relaxation.

Do you mean both in the Highlands and in the Lowlands?—I think the extent of the evaſion in the Highlands is much greater than in the Lowlands, but there is a great deal in both.

Do you imagine that there exiſts any colluſion between the Revenue officers and the illicit diſtillers?—I know of no ſuch colluſion; in fact, the Revenue officers give themſelves very little trouble about the matter; the evil ariſes from negligence more than any thing elſe, and from the officer not being ſufficiently encouraged; if an officer lays out four or five pounds in going to detect an illicit ſtill, he may not get back his money for a twelvemonth, or not at all if he does not ſucceed in making a ſeizure, and may get broken bones into the bargain.

Suppoſe you were in your Scotch entered ſtill to produce the 2,025 gallons that the law requires in time to enable you then to commence rectifying ſpirits, have you ever found it your intereſt to do ſo, or have you ever done ſo?—We have never done ſo, and it would not be for our advantage to do ſo, for if we employed our ſtill in rectifying, the licence would run on juſt as if we were making ſpirits, ſo that we ſhould on the ſame ſpirits be paying the licence-duty twice over; but we have in Scotland no demand for rectified ſpirits.

You ſay there is no law in Scotland to prevent the ſame perſon carrying on the trades of diſtiller and rectifier?—I know of no law to prevent it if he chooſes to pay the ſtill-duty, which, as I have before obſerved, is prohibitory.

In giving your opinion yeſterday upon the quantity of ſpirits capable of being made by ſtills of various ſizes in Ireland, have you ſtated whether the large or ſmall ſtills would be more beneficial to the Revenue and to the diſtiller?—I believe I did not give my opinion upon that yeſterday.

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What is your opinion upon that?—I think the Revenue can never be better ſecured, nor at ſo little expence, as in the large ſtills. I think alſo that it is beneficial for the diſtiller, becauſe in the large ſtills I am ſure that the ſpirits can be carried to market on better terms than if made in ſmall ſtills; if ſmall ſtills were introduced into Ireland, I have very little doubt that the ſame thing would occur there which now exiſts with reſpect to the ſmall ſtills in the Highlands of Scotland; they are the ſource of great evaſion, and a great annoyance to the larger diſtillers.

If Ireland works for exportation to England in a houſe entered excluſively for that purpoſe, would you propoſe that Iriſh ſpirits ſhould be exported within a limited time after they were made?—No, I would not; that would be to dictate to the diſtiller at what time he muſt ſend his goods to market, which I conceive would be repugnant to every commercial principle.

Your objection to ſmall ſtills merely ariſes from its being more difficult to collect the duty on them?—That is one reaſon, but the ſpirits made in thoſe ſtills could not be carried to market, as I have ſaid, upon ſuch good terms as when made in the larger ſtills; and as a Britiſh diſtiller, I have this other reaſon, that if the trade of Ireland were to be thrown into ſmall ſtills, the immediate effect of it upon the preſent large ſtills of Ireland would be, that their trade for home conſumption as now carried on would be ruined, and the preſent diſtillers would be under the neceſſity of ſeeking a precarious trade by exportation to this country.

Then the policy you would recommend to Ireland would be, to continue a monopoly of the diſtilling trade in the hands of the large diſtillers?—No, I do not recommend a monopoly, but if equal laws be formed, and it be rendered impoſſible to evade the duty, even in the ſmall ſtills in Ireland, which I think ſcarcely practicable, I am of opinion that unleſs the large ſtills ſhould be totally prohibited, they would, at no very remote period, carry off the trade from their ſmaller neighbours, who I am ſure cannot keep up with them; I am always taking it for granted that the full duty is paid in every caſe. If one is to work fair, and the other not, there is no foreſeeing how that might operate.

Then if you imagine, from the nature of things, the large ſtill muſt beat the ſmall ſtill in the market, you do not ſee, I preſume, any neceſſity for giving a premium of eight and ſixteen per-cent. to ſtills of a thouſand and fifteen hundred gallons?—I ſee no neceſſity for that, provided the duty on ſtills of all ſizes be fairly and equally paid in proportion to the quantity made by each.

If a ſmall ſtill in the common courſe of things cannot meet a large ſtill in the market, a diſcount of eight and ſixteen per-cent. muſt give ſuch a preference to the large ſtill, as totally to annihilate any proſpect of trade in a diſtiller ſetting up trade in a ſmall ſtill, if he means fairly to pay the duty?—If the duty be fairly paid in both caſes, I conceive that the ſmall ſtill can have no chance of ſucceſs againſt the large ſtill; when I ſpeak of duty, I mean an equal rate of duty upon the gallon of ſpirits.

Is it not one of the objects of the Scotch and Engliſh diſtillers, to deprive the Iriſh diſtiller of the advantage which he at preſent poſſeſſes, under the eight and ſixteen per cent.?—By no means; in the paper which I have delivered to the Committee, I have ſuggeſted a mode, by which, if it be the wiſh of Government to continue that eight and ſixteen per-cent. to the Iriſh diſtiller for home conſumption, it may be done without prejudice to the Scotch or Engliſh diſtillers.

But for exportation?—In that caſe, I conceive the exportation would be differently regulated from what it is now.

Under all circumſtances, would you recommend the continuance of the eight and ſixteen per-cent.?—I think if it be the wiſh of the diſtillers in Ireland working for home conſumption, taking it for granted that the regulation of export will be conducted as it is between Scotland and England, they ought to be gratified in that reſpect; but then it ought to be conſidered in the countervailing duty on Britiſh ſpirits going into Ireland.

Then of courſe you wiſh to do away the advantage of the eight and ſixteen per-cent?—In the intercourſe between the two countries, undoubtedly, it muſt be done away.

What regulations exiſt in Scotland to prevent the exportation of ſpirits to Ireland, which have not paid the duty?—Spirits cannot be exported from Scotland to Ireland unleſs accompanied with regular permit from the ſtock of ſome entered diſtiller or dealer, which is held to be proof of the ſpirits having paid the duty.

Do you conſider thoſe permits as a ſufficient ſecurity?—In the caſe of a dealer I do not think it is, becauſe a dealer having an entered ſtock, with credit in that ſtock, might if he choſe it, ſerve the neighbourhood with ſpirits without permit, and ſupply the place of thoſe with ſpirits from illicit ſtills, which ſpirits when in his ſtock covered by

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by the credit previouſly belonging to it, might be exported to Ireland, and a drawback be obtained upon them as if they had been legally made; it is for that, amongſt other reaſons, I have recommended that the right of exporting from one country to another ſhould be limited to the maker of the ſpirits; I think no fraud of this ſort could happen in the ſtock of an entered diſtiller.

Does the working of ſtrong or weak waſh occaſion any conſiderable difference in the employment of capital?—Very conſiderable, it is moſt advantageous to work ſtrong waſh in the cold ſeaſon, and therefore the diſtiller neceſſarily lays up a ſtock of ſome magnitude to ſupply his trade for the reſt of the twelve-month, which cannot be done without the command of a large capital; but in working weak waſh the diſtiller may work every day in the year, ſo that no ſuch ſtock of ſpirits, and conſequent advance of money, is neceſſary.

State the greateſt difference you have ever known between Engliſh, Iriſh, and Scotch ſpirits, in the London market?—I believe Iriſh ſpirits ſold in the London market one ſhilling a gallon under the nominal price of Engliſh ſpirits, and I have no doubt Scotch ſpirits have been ſometimes ſold from nine pence to a ſhilling under the nominal price of Engliſh ſpirits, but that has not been the caſe latterly; indeed, Scotch ſpirits now obtain a higher price than the Engliſh; I ſpeak of ſpirits of equal ſtrength, and where there is not much difference in the quality.

To what do you attribute this difference in the price?—The time to which I allude was when the Engliſh diſtillers found it convenient not to alter the nominal price, but in ſome other way to make allowance for it to the rectifiers which might conſiſt of diſcount at the time of ſettling, or of over meaſure, or over ſtrength, which over meaſure or over ſtrength are not expreſſed in the permits.

Do you imagine the rectifier could have any advantage in purchaſing from the Engliſh diſtiller in preference to the Iriſh or Scotch, and what?—I think he would generally give a preference to the Engliſh diſtiller, but one penny per gallon would take the rectifier from any diſtiller in London.

Was there in the year 1795, when the Lord Advocate applied to the magiſtrates relative to the ſuppreſſion of illicit ſtills, a prohibition againſt diſtillation in Scotland?—There was.

Was there then an idea entertained in England and Scotland of a ſcarcity?—There was a ſcarcity at that time.

Was it owing to this ſcarcity that the magiſtrates were induced to interfere in the ſuppreſſion of ſtills?—I believe very much, at the ſame time I think it would not have been done nearly to the extent it was had it not been for the Lord Advocate's good endeavours.

Would the Lord Advocate have it in his power, were the magiſtrates not willing to concur in his recommendation, to enforce it?—I fear not, but his recommendation would go a great way.

Do you not think, that when this recommendation was given in the year 1795, it was owing in a great meaſure to the ſcarcity that had had an effect with the magiſtrates?—I have no doubt of that; at the ſame time, the high price to which ſpirits advanced upon that occaſion did undoubtedly hold out an inducement to illicit diſtillation, which had not exiſted before that time.

Do you know, that in the year 1806, a ſtrong letter was written from the Board of Treaſury to the Lord Advocate, as well as to the Exciſe Board in Scotland, calling upon them to exert themſelves in putting down illicit diſtillery?—I know it well.

What effect did that letter produce?—I believe that the recommendation of the Treaſury was ſcarcely at all acted upon; there was a ſudden change of miniſtry which prevented it.

Are you of opinion that a renewal of the order made in 1806, would have a beneficial effect?—A moſt beneficial effect.

Do you apprehend that any ſuch order would be neceſſary to prevent fraud in England?—I do not know that it could do any good; it could do no harm; I think the buſineſs of the Exciſe in England is ſo well done as to render it unavailing.

Do you know whether the diſtillers in the Highlands export any ſpirits to Ireland?—I do not know it; they cannot do it legally; whether they do it illegally, I am not informed. I am informed that illegal ſpirits are exported to the Highlands from Ireland in the ſalt veſſels, which carry ſalt from Ireland to Scotland.

To the injury of the revenue of both countries?—Yes, of courſe.

Is there much illicit diſtillation in England?—A good deal.

Can you form any calculation as to the amount?—I cannot; but in my intercourſe with the London rectifiers, I learn from them that they find many of

their

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their cuſtomers, the ſpirit dealers and ſmall publicans in London, are ſupplied with illicit ſpirits.

Do you mean illicit ſpirits diſtilled in England, or foreign ſpirits?—I mean ſpirits illicitly diſtilled in England.

In what mode do you conceive theſe frauds can be carried on in England?—By means of private ſtills.

Are the regulations to prevent illicit diſtillation not ſufficiently ſtrong?—They are ſtrong enough, but the duty is too high, and the temptation is ſtill greater ſince the ſugar ſyſtem was introduced, becauſe the price of ſugar ſpirit is conſiderably dearer than corn ſpirit, although the duty is not more; and the illicit diſtiller uſes melaſſes, with which he ſupplies himſelf at a price much inferior in proportion to what the regular diſtiller can ſupply himſelf with ſugar, the regular diſtiller not being permitted to uſe melaſſes.

If a great proportion of the ſpirits conſumed in Scotland and in England evade the duty, does not that operate as an indirect charge upon Iriſh ſpirits coming to Great Britain?—If the conſumption of Scotland and England were ſupplied with ſpirits which did not pay the duty, and the ſpirits were ſold ſo much the cheaper, Iriſh ſpirits could not of courſe obtain ſo good a price as they otherwiſe might; in this way, therefore, it may operate as an indirect charge upon the ſpirits regularly diſtilled in Scotland and in England, as well as upon ſpirits imported from Ireland.

In what proportion do you calculate that ſpirit can be diſtilled from melaſſes cheaper than from ſugar?—One hundred and twelve pounds of melaſſes will yield eight gallons of ſpirits one to ten over hydrometer proof, and the ſame quantity of ſugar will yield eleven gallons; the price of ſugar is conſiderably above that of melaſſes.

Do you conceive that the proportion of illicit ſpirit diſtilled in England is nearly ſo great as either in Scotland or Ireland?—I conceive it bears no compariſon to either.

You ſtated yeſterday, that the regulations with reſpect to the Iriſh malt duty confer an advantage of 1*s.* 6½*d.* per gallon upon Iriſh ſpirits exported to Britain?—Yes.

You did not ſtate that, as you mentioned, on your opinion alone, but upon the authority of a very reſpectable Iriſh diſtiller, and that you had converſed with other Iriſh diſtillers upon this ſubject, and found no difference of opinion; have you any objection to mention the names of the other Iriſh diſtillers?—No, I have not; I have converſed with Mr. Brown of Dundalk, and in fact, with all the gentlemen whom I now ſee in the room.

With Mr. Jameſon?—I do not recollect as to Mr. Jameſon; he has been preſent when the ſubject was mentioned, but there appeared no difference of opinion concerning the efficiency of the regulation, with reſpect to the exact effect of it, or in other words, to the amount of advantage to the Iriſh diſtiller; we never came upon that; it depends upon the quantity of malt uſed; the Iriſh diſtillers have no objection to the amount of duty, if it could be made effectual.

You have ſtated that you could produce more ſpirit from the waſh in the colder ſeaſon than in the warmer?—Yes.

Then you can produce ſpirits longer in the year in Scotland than in England?—A little.

How many months longer would you work in Scotland than in England?—Two months, probably.

Does not that circumſtance give the Scotch an advantage in working for the Engliſh market, which the Engliſh do not poſſeſs?—Yes, it does.

What is the difference in England between working in ſummer and in winter, in reſpect of produce?—I never worked in ſummer in England, but I ſhould think it may be from one and a half to two per cent. in the produce of the waſh, which in a good ſeaſon would yield nineteen, and might in the other yield but ſeventeen, or, if the weather was very hot, only ſixteen gallons from one hundred, ſometimes even leſs.

Have you any knowledge whether, ſince the prohibition of the diſtillery in Ireland, any ſpirits diſtilled in Scotland for home conſumption have been ſent to Ireland, or only thoſe made for export?—Yes, I have; the ſpirits diſtilled in Scotland for exportation can be ſent to England only; it is thoſe which are diſtilled for home conſumption which may be exported to Ireland, and no other.

Upon what law are they allowed to be exported to Ireland?—I apprehend the Act of Union; I do not know any other law which regulates the trade, except the laws which have paſſed ſubſequently to that founded upon the ſame principle.

You ſtate, that ſpirits made for export to England cannot be exported to Ireland by law?—No, nor any where elſe.

You

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You ſtate, that all the ſpirits which were exported to Ireland muſt be thoſe made for home conſumption?—Certainly.

Do you apprehend that any of the Highland ſpirits, made in entered ſtills, are exported to Ireland?—I apprehend not, it is not permitted by law; ſpirits made in the Highland entered ſtills are limited to the conſumption of the Highlands.

You have ſtated that they come into the Lowlands?—Being ſmuggled.

Spirits made for home conſumption in the Lowlands, cannot be exported to England?—They cannot.

The ſpirits made for export to England in the Lowlands cannot be exported into Ireland?—They cannot.

The ſpirits made in the Highlands cannot be exported to Ireland, England, or the Lowlands of Scotland?—Not according to law.

Then Ireland can be ſupplied from Scotland only by ſpirits made in the Lowlands for home conſumption?—Yes.

Are they not prohibited from being exported to foreign parts?—They may be exported, but the exporters would get no drawback.

Was Ireland conſidered as a foreign part?—Previous to the Act of Union ſhe was.

Is there any thing in the Act of Union which ſays the contrary reſpecting ſpirits?—I never read the Act of Union, except looking at ſome parts of it here and there.

Have you read every part of it reſpecting ſpirits?—I doubt whether I have, we were very long in underſtanding the Act of Union, and I do not know that we yet underſtand it perfectly; it was a great while before we found out the drawback peculiar to Scotland.

What is the exact amount of the duty paid in the Lowlands for home conſumption?—The exact amount received by Government from the diſtiller, is 5*s.* 1½*d.* per gallon.

What is the amount of the incumbrance of malt duty?—9$\frac{8}{10}$*d.* per gallon, uſing half and half, making together 5*s.* 11$\frac{3}{10}$*d.*

Is that all the charge upon the ſpirits?—By no means.

What is the other charge?—The indirect tax which I have before explained.

What does the Lowland diſtiller draw back?—Eight ſhillings and two pence halfpenny on corn ſpirit.

What is the difference between thoſe two ſums?—Two ſhillings and three pence two-tenths.

Do you know what the Iriſh diſtiller pays in Ireland?—I know what he is ſubject to by law.

How much?—Five ſhillings and eight pence Britiſh, including the malt duty, if all the duty be paid, which is without regard to ſtrength.

What duty do your ſpirits pay in going into Ireland?—Five ſhillings and eight pence.

And you get a drawback of how much?—Eight ſhillings and two pence halfpenny.

How much do you apprehend the Britiſh revenue loſes by every gallon of ſpirits ſo exported from Scotland?—I am not ſure, ſtrictly ſpeaking, whether the Britiſh revenue is a loſer or not, but undoubtedly the Britiſh revenue pays eight ſhillings and two pence halfpenny per gallon, where it has received only five ſhillings and eleven pence three-tenths.

Then how do you explain that the revenue is not a loſer?—Becauſe it is poſſible, that, except for the chance of the Iriſh market, the ſpirits in Scotland might not have been made.

The ſpirits being actually made, and actually exported, is there not an actual loſs to the revenue?—Upon that ſtatement there is.

The duty upon ſpirits coming from Ireland to Scotland, being 8*s.* 2½*d.* and the Scotch diſtiller being ſubject to a duty as now ſtated, only of 5*s.* 11*d.* $\frac{3}{10}^{ths}$, does not the difference, which is two ſhillings and two pence, operate as a protecting duty to the Scotch againſt the importation of Iriſh ſpirits?—It does, ſo far as it goes, but it has not always protected the Scotch againſt the Iriſh ſpirits, becauſe Iriſh ſpirits in conſiderable quantities have come into Scotland, and have paid at importation 8*s.* 2½*d.* per gallon.

What year did that importation take place?—I fancy three or four years ago.

Was it to any extent?—To a conſiderable extent.

What became of thoſe ſpirits?—They were ſold in Scotland, and no doubt conſumed there.

To what do you attribute the circumſtance of there being ſold there, when the

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Mr. Smith. Scotch have the capacity of making ſpirits enough for their own uſe?—The price in Scotland, I ſuppoſe, was better at that time than the price in Ireland.

What was that ſuperior price owing to, was it owing to the price of corn?—I do not recollect the price of corn; I believe it was at the time of the year when there was no diſtilling going on in Scotland, at the ſame time there was no ſcarcity of ſpirit in the market.

Was it immediately after the prohibition of the year 1801, that this took place?—I really do not recollect the time, nor the occaſion of the importation, but I know Iriſh ſpirits did come to Scotland, which afforded a very convincing proof to our minds that the Iriſh diſtiller muſt have very great advantages in his manufacture to make it worth his while ſo to export to Scotland.

Is there much bigg conſumed in Scotland in the diſtilleries?—I believe by the Low-land diſtillers none; it might happen that they might grind it into meal, and uſe it in that way.

Is there much in the Highlands?—I ſhould ſuppoſe a good deal.

Is it chiefly uſed malted or raw?—In the Highlands, if the malt does not pay the duty, it may be uſed there as malt, but when duty is paid I think the Higbland maltſter, under the pretence of uſing beer or bigg, will very often uſe good barley, and ſo evade one-third of the regular malt duty.

Is bigg uſed in any other way in Scotland than for the diſtillery?—It may be uſed in the breweries after being made into malt, but I think no wiſe maltſter will make it into malt, to pay even two-thirds of the duty; if he makes malt at all, he will take barley, and pay the higheſt duty; it is uſed to make meal, and for the purpoſes of food.

Are you limited to any tonnage in your export trade from Scotland to England?—We are; I forget whether it is ſeventy or a hundred tons.

Is the beer uſed for any other purpoſe than brewing or diſtillation?—It is ground into meal, and uſed for the purpoſes of food.

In any large quantities?—Conſiderable; in the north of Scotland.

Veneris, 5° die Maii 1809.

Lord BINNING in the Chair.

MALCOLM BROWN, ESQ.

Mr. Brown. WHAT is the ſtrength at which you make up and ſend out your ſpirits, and by what hydrometer?—The hydrometer we uſe generally in our diſtillery is Dicas' hydrometer, but we ſometimes uſe Sanders's hydrometer; we make up our ſpirits from twenty to twenty-five per-cent. over by Dicas, from ten to fourteen by Sanders's. Sanders's very nearly correſponds with Spears's, which is the inſtrument acknowledged by law in Ireland.

How does that ſtrength correſpond to Clarke's hydrometer, the inſtrument uſed in Great Britain?—One to four by Clarke is twenty-two, or twenty-two and a quarter by Dicas.

Are you by law under any limitation or regulation whatever with regard to ſtrength?—We are under no limitation by law with regard to ſtrength.

Then may you ſend out your ſpirits for the home market as ſtrong as you pleaſe?—We may.

And you may export as weak as you pleaſe?—We may export at one to ten over; I believe the law mentions no hydrometer.

Is the drawback on the gallon of weak ſpirits as much as on the gallon of ſtrong?—It is.

May the ſurplus ſtrength be diverted into the channel for home conſumption, and the weak only exported?—The diſtiller in Ireland always exports his ſpirits at the ſtrength the duty is charged upon them by the Officer; a dealer exporting ſpirits in Ireland may add water to the ſpirit, and receive the full drawback, but he muſt, if he does ſo, convey away without permit the ſurplus quantity.

Do ſtrong ſpirits obtain a higher price in Ireland than weak ſpirits?—They do.

Do the diſtillers and dealers, in their tranſactions with one another, underſtand the nature and value of ſtrengths?—It is generally expected in Ireland that the ſpirits ſhall ſtand glaſs proof at one to two; if they are above or below that ſtrength, a difference in price will be made, but not in proportion to the value of the ſpirits. Spirits in Ireland juſt now, that have been imported from Scotland at nearly one to ten over, are ſelling now at

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Mr. Brown.

at from thirteen ſhillings and ſixpence per gallon, to fourteen ſhillings; the Iriſh ſpirit twenty-two to twenty-four per-cent. over, by Dicas, are ſelling at eighteen ſhillings and ſixpence per gallon, making a difference of 4*s.* 6*d.* per gallon in favour of the Iriſh ſpirits, although the difference in ſtrength would only amount to two ſhillings.

Do you attribute that preference to the quality of the Iriſh ſpirits?—It is on account of the quality of the ſpirits, the Iriſh ſpirits giving ſo much more ſatisfaction in the Iriſh market than thoſe which come from Scotland.

There being no check upon ſtrength, is there any thing to prevent the diſtiller in Ireland from ſmuggling the ſurplus ſtrength into the home market, as well as the dealer?—The diſtiller can ſend his ſpirits into the home market at any ſtrength he pleaſes, of courſe no ſmuggling can take place.

May not a diſtiller, after the duty has been charged, reduce his ſpirit with water, and diſpoſe of the ſurplus quantity for home conſumption?—If the diſtiller may ſend out his ſpirits at any ſtrength he pleaſes, he would be very ſilly to lower them with water, and then have to ſmuggle out the ſurplus quantity.

If he reduced his ſpirit by water, would he not be obliged to reduce his price proportionably?—Yes, and more in proportion.

In exporting thoſe ſpirits, would you not get the ſame drawback upon the weak ſpirits as upon the ſtrong, provided they were not lower than one to ten?—We ſhould.

By thus reducing ſtrong ſpirits to a ſtrength of one to ten over proof, might you not diſpoſe of the ſurplus quantity at home?—The diſtiller in Ireland always exports his ſpirits at the ſtrength at which the duty is charged upon them.

Do you mean that by law a diſtiller is obliged to export them at the ſtrength at which duty has been charged, or that it is the practice to do ſo?—It is the practice to export them at the ſtrength at which the duty has been charged.

Are you obliged by law to do ſo?—We are not allowed by law to add water to them.

Are not your ſpirits obliged to be attended with permits from the diſtillery?—Yes, either to the bonded ſtores or to the ſhip.

If you were to reduce thoſe ſpirits before by water, would it not tell as ſuch in your ſtock ſo as not to have ſufficient credit for permits you ought to have?—If we were to reduce them by water, we ſhould have our ſtock of ſpirits increaſed, and the duty would be charged accordingly.

So that if you reduced by water, you would in fact pay duty for the water?—Yes.

As the drawback would be received on as many gallons at one to ten as bad paid a duty at twenty-five over proof, would not the difference between theſe ſtrengths get into conſumption in Ireland without duty?—A diſtiller in Ireland could not ſend his ſpirits into conſumption accompanied with permit, without paying the duty for the difference.

Have you not ſaid that the duty is not paid on ſpirits in Ireland by ſtrength, how, then, can the ſpirits be accounted at the ſame ſtrength at which the duty is charged?—The ſpirits are taken an account of by the officer before they are ſent from the diſtiller for exportation, and the duty is charged upon the ſpirits according to the account returned to the officer, and they are attended with a permit for that quantity, and cannot afterwards be altered.

That permit would not cover a greater quantity of ſpirits if they ſhould be weakened?—It would not.

Is the ſtrength as well as the quantity mentioned in that permit?—It is the officer who ſuperintends the exportation of the ſpirits at the ſhore, or in the bonded ſtores, that takes an account of the ſtrength of the ſpirits at exportation.

Does it ſatisfy the officer at the port of exportation if the ſame quantity of ſpirits be delivered there of a ſtrength one to ten over?—In exporting ſpirits to England they are commonly ſent out from the diſtillers ſtock to the bonded warehouſe at the port of exportation, and are there received by permit from the diſtiller, in which no attempt of the ſtrength is mentioned; but the officer at the bonded ſtores has the ſpirits gauged, and takes an account of the ſtrength at the time of putting them into bond when exported to England, and the ſpirits muſt anſwer to that deſcription when delivered on board the ſhip, being exported from the bonded warehouſe under charge of the ſtore-keeper.

Does any permit accompany the ſpirits from the ſtock of the diſtiller to the bonded warehouſe?—It does.

What is expreſſed in that permit?—The number of caſks and the quantity of gallons, with the marks and numbers of the caſks.

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Mr. Brown.

Is the ſtrength mentioned?—It is not in that permit.

If ſpirits are ſent out from the ſtock of the diſtiller with a permit mentioning their quantity, but not their ſtrength, if thoſe ſpirits are ſtrong, is there any check to prevent a certain quantity of thoſe ſpirits being taken out whilſt they are conveying to the bonded warehouſe, and that quantity replaced by water, provided when they arrive at the bonded warehouſe they are one to ten over proof?—It is impoſſible to add any water in the way from the diſtillery to the bonded warehouſe, the ſpirits would be liable to ſeizure.

Lunæ, 8° die Maii 1809.

Lord BINNING in the Chair.

WILLIAM JACKSON, ESQ.

Mr. Jackſon.

HAVE you read the ſtatements which have been delivered in to this Committee?—I have had them put into my hands, but have read only one, that was I think the Evidence of Mr. Brown. I did not read any of the reſt, becauſe I would not involve myſelf in any difficulties from other opinions, wiſhing that nothing ſhould operate upon my mind beyond my own judgment. I did not know ſo much of Ireland as I did of other parts of the kingdom, and therefore I did read Mr. Brown's ſtatement; but I will be free to ſay, I did not perfectly underſtand it; nor was there any thing which gave me an inſight into any circumſtances I did not before know.

You are deſired to ſtate to the Committee, in what manner and to what extent (if any) the regulations of revenue which are enforced by law in the manufacture of ſpirits in England and Scotland, and in the export of the ſame to Ireland (and to which the manufacturers and exporters of the latter country are not liable) operate indirectly as a charge upon ſuch ſpirits as may be made in England or Scotland for exportation to Ireland, and what alterations you conceive would be neceſſary in the proviſions of law under which ſpirits are manufactured in either of the three countries for exportation, to the other, ſo far as relates to reſtrictive internal regulations operating indirectly as a charge upon the manufacture of ſuch ſpirits in either country, or to exiſting drawbacks and countervailing duties or otherwiſe, in order to place the intercourſe in ſpirits between England and Ireland and Scotland and Ireland reſpectively, upon thoſe terms of reciprocity which are required by the Act of Union; and alſo, whether the confining the intercourſe in ſpirits between Great Britain and Ireland, to ſuch ſpirits as ſhall have been previouſly diſtilled for export, and lodged in warehouſe, and exported from thence without payment of any duty on the ſpirit, will not materially tend to the ſame object?—I think I ſhall beſt fulfil the orders of the Committee, relating to drawbacks and duties on ſpirits, by ſubmitting to their conſideration ſuch calculations as may ſhew the operation and effect of the drawbacks and countervailing duties on corn ſpirits, in ſo far as thoſe drawbacks and duties, connected with the proviſions of law, ſeem to affect the revenue and the manufacturer in the trade in ſuch ſpirits, and by introducing ſuch obſervations as, together with the calculations, may aſſiſt the Committee in deciding as to the beſt mode of ſecuring that reciprocity which the Act of Union requires.

The revenue drawn from ſpirits manufactured in England, ariſes principally out of a duty on the waſh from which the ſpirits are extracted, and a duty on the malt employed in preparing that waſh.

The rate of duty on waſh from corn or grain in England, is per gallon 1 *s.* 4 *d.* and the diſtiller is allowed a credit of 19 gallons of ſpirits, at the ſtrength of 1 to 10 over hydrometer proof, for every one hundred gallons of waſh charged with duty.

The rate of duty on malt made in England, is per buſhel - - 0 4 4.

The Engliſh diſtillers contend, that upon the average of one year's work, they cannot produce 19 gallons of ſpirits of the ſtrength of 1 to 10 over proof from one hundred gallons of waſh; but the countervailing duty, in the Act of Union, was calculated on the preſumption that ſuch proportion might and would be produced.

It is generally admitted that 14 quarters of barley, part malted, will produce one tun of ſpirits, at the ſtrength aforeſaid; and when the Act of Union was framed, it was preſumed that one half of the grain employed would be malted.

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Mr. Jackſon.

The waſh duty therefore, as affecting the manufactured ſpirits, would for every gallon at the ſtrength of 1 to 10 over proof, amount to - - - 0 7 3

The malt duty, computed as above, would for every gallon of ſuch ſpirits be about - - - - - - - - - - - 0 0 11½

Making the duty on one gallon of ſpirits - - - £. 0 8 2½

which is the rate of countervailing duty chargeable on Iriſh ſpirits imported into England, and of the drawback on Engliſh ſpirits exported to Ireland.

But if it be true, and it is poſitively aſſerted by moſt reſpectable diſtillers, that upon the average of a year the produce from 100 gallons of waſh does not exceed 18¼ gallons of ſpirits, then the duty on the gallon of ſpirits will be - 0 7 4

But as it is believed that the proportion of malted grain is little more than one-third, the real amount of the malt duty which attaches on one gallon of ſpirits will be about - - - - - - 0 0 8

Making the duty on one gallon of Engliſh ſpirits - - - 0 8 0

which is leſs than the countervailing duty on Iriſh ſpirits imported by 0 0 2½

It muſt be admitted, however, that the Engliſh revenue regulations (well calculated to ſecure that revenue) do ſubject the diſtiller to expences which he would not otherwiſe incur, occaſioned by a waſte of materials and an extra charge for yeaſt, &c. the exact amount of which extra expence can only be known to the manufacturers.

If therefore ſpirits were fairly manufactured in England and Ireland, and no indirect advantages obtained at the expence of the revenue, the exiſting countervailing duty would I conceive afford ample ſecurity to the Engliſh revenue, and complete protection to the manufacturer; but if the countervailing duty is to be the meaſure of the drawback, the revenue would pay for every gallon of ſpirits exported more than it received, and yet not more than appears neceſſary for the protection of the Engliſh diſtiller, a circumſtance which in itſelf proves that the ſyſtem of drawbacks, as it relates to the ſubject in queſtion, is, as an equitable rule between the trade and the revenue, entirely inapplicable. For

If the Engliſh manufacturer, working under the Engliſh revenue laws, can barely be protected in his home market by a duty nearly or quite equal per gallon to - - - - - - - - - - - - - - 0 8 2½,

Neither can he carry his commodity to the Iriſh market in competition with the Iriſh diſtiller, unleſs the whole duty which attaches on his ſpirits in England be allowed, together with ſuch additional expences as he unavoidably incurs, ſolely by conforming to the regulations of the Engliſh ſtatutes.

The revenue derivable from ſpirits made in Scotland (the Lowlands) ariſes from a tax on the malt employed in the manufacture, from a licence on the ſtill, a duty on the waſh, and a duty on the ſpirits.

The rate of duty on malt made from barley in Scotland, is per buſhel 0 3 8½

The licence duty on the ſtill is £. 162. for every gallon of its cubical contents, limiting nevertheleſs the whole quantity of ſpirits to be diſtilled under one licence to 2,025 gallons, at the ſtrength of 1 to 10 over proof for every gallon of the content, with a further limitation of 16½ gallons of ſuch ſpirits for every one hundred gallons of waſh prepared.

The rate of duty - - { on the waſh is per gallon - - - 0 0 5
{ on the ſpirits per gallon - - - 0 1 0

The proportion of malt uſed in preparing wort or waſh for diſtillation muſt depend on the will of the manufacturers; revenue laws framed for regulating the quantity may be troubleſome to the trader, but I am not aware that any could poſſibly be deviſed which might not be evaded with eaſe and impunity.

A certain quantity of malted grain is abſolutely neceſſary in the proceſs of making corn ſpirits; but while the duty on malt is high, the diſtiller will not employ a grain more of that article than he conceives to be abſolutely neceſſary.

In England, it is believed the proportion of malt uſed is one-third, or ſomewhat more. In Scotland, where the ſpirit is conſumed in a raw ſtate, where malt adds to the flavour moſt eſteemed, and where the waſh muſt be made nearly or quite as ſtrong as in England, not a leſs, probably a larger proportion of malt is requiſite.

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Mr. Jackſon.

I ſhall, however, make my computations in reſpect of Scotland, on the preſumption of the leaſt poſſible proportion of malt uſed, which is about one-third.

Taking that proportion, the malt duty on one gallon of ſpirits, at the ſtrength of one to ten over proof, will be about	0	0	6
The full licence duty on the gallon of ſuch ſpirits	0	1	7¼
The waſh duty on the gallon of ſpirits	0	2	6¼
The ſpirit duty on the gallon	0	1	0
Making the duty on one gallon of Scotch ſpirits	0	5	7½

The duty payable on Engliſh ſpirits imported into Scotland at the before mentioned ſtrength, is per gallon	0	6	0
And theſe ſpirits going into Scotland, burthened with the Engliſh malt duty, pay a further tax to the State of per gallon	0	0	8
Making the duty paid on one gallon of Engliſh-made ſpirits ſent into Scotland	0	6	8

Iriſh made ſpirits on importation into Scotland, are ſubject to the ſame duty as Iriſh ſpirits imported into England, viz. per gallon	0	8	2½
Which exceeds the ſum paid on Engliſh ſpirits on being ſent to Scotland, by per gallon	0	1	6½
It alſo exceeds the duty which attaches on Scotch ſpirits made in Scotland, to the extent per gallon of	0	2	7
And the countervailing duty being, as before obſerved, the meaſure of drawback, Scotch ſpirits on exportation to Ireland under the name of drawback, receive more than they pay for duty by per gallon	0	2	7

The diſtillers in Scotland however contend, that the mode of working in that part of the kingdom, regulated and enforced by the Legiſlature for revenue purpoſes, unavoidably induces very conſiderable additional expences, from which the Engliſh and Iriſh ſyſtems are exempt, ſuch as a greater waſte of materials, and greater charges for labour, utenſils, yeaſt, &c. the actual amount of all which can only be known to thoſe concerned in the trade.

It ſeems therefore, that in reſpect of the intercourſe between Scotland and Ireland, like that between England and Ireland, no general rate of duty or drawback could be ſettled, which would afford protection to the manufacturer, without, in the caſe of drawback, diminiſhing the revenue in the proportion which the drawback ſhould exceed the duty actually collected.

It appears to me, that the duty which attaches on Engliſh ſpirits going into the Scotch market, and on Scotch ſpirits coming into the Engliſh market, afford protection both to the revenue and trade, for, under the exiſting regulations and duties, Scotland has conſtantly ſent ſpirits to England, while England has ſent none to Scotland; from which I infer that the countervailing duty on Scotch ſpirits brought to England, nearly counterbalances the Engliſh duty (it is certainly not too high) and that the duty on Engliſh ſpirits going to Scotland is ſufficient to protect the manufacturers in that part of the kingdom. The diſtillers in England and Scotland ſeem ſatisfied with the regulations of the Act of 28 Geo. 3. c. 46. by which the countervailing duties were ſettled, and the trade compelled to work for the neighbouring country under the ſame ſyſtem as the diſtillers in that country conducted their operations; and it is in the recollection of many perſons, that after a long and patient inveſtigation of the ſubject, no hope of reciprocity could be entertained but under the regulations of the above law.

Of the internal duties and regulations of Ireland, as they affect the intercourſe in ſpirits, I ſpeak with diffidence.

In that part of the United Kingdom, as in England and Scotland, the revenue collected upon the manufacture of ſpirits, is derived from a tax on malt, and a duty on the ſpirits.

The duty on malt in Ireland is, I believe, per barrel	0	10	0
The duty on ſpirits per gallon	0	4	0

The countervailing duty and the drawback in Ireland, as in England and Scotland, are eſtabliſhed upon the preſumption, that one half of the grain employed in diſtillation

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Mr. Jackſon.

diſtillation is malted, and the Iriſh laws ſuppoſe only 12 gallons of ſpirits are produced from one barrel of malt added to one barrel of unmalted grain.

The countervailing duty, and alſo the drawback, I have calculated accordingly.

The duty on the malt, which attaches on the gallon of ſpirits, according to the above proportions, is - - - - - - - - - 0 0 10

The duty on the ſpirits per gallon, is - - - - - 0 4 0

Making the duty on Iriſh-made ſpirits per gallon - - 0 4 10

It is contended, that the Iriſh diſtillers, uſing very weak waſh, have not occaſion to employ any thing like ſo large a proportion of malt as is neceſſary for the preparing of ſtrong waſh. Of the exact proportion, I do not pretend to judge, but that ſo large a proportion of malted grain is not neceſſary in the preparation of weak as in ſtrong waſh, is a fact which has not in my recollection been denied.

It ſeems to me reaſonable to ſuppoſe, that a given weight of Iriſh barley ſhould produce as much ſpirits as the like weight of Engliſh barley would do: 12 ½ barrels of Iriſh barley is generally equal in weight to 7 quarters of Engliſh barley, and 12 ½ barrels of Iriſh malt is alſo in general equal in weight to 7 quarters of Engliſh malt.

And 25 barrels of Iriſh barley, part malted, is equal to 14 quarters of Engliſh barley, the like part malted; and 14 quarters of Engliſh barley, a proportion of it malted, being equal to the produce of one tun of ſpirits, it ſhould ſeem that a tun of ſpirits might be produced from 25 barrels of Iriſh barley part malted.

The following calculations are made upon the above preſumption, and on the ſuppoſition that one third of the grain is malted.

The duty therefore on the malt, uſed in one gallon of ſpirits, may be taken at - - - - - - - - - - - - 0 0 4

The duty on the ſpirits, at per gallon - - - - - 0 4 0

Making the duty on one gallon of Iriſh ſpirits - - - 0 4 4

Upon this calculation, it appears that the countervailing duty and the drawback, in Ireland, exceeds the local duty actually charged by per gallon 0 0 6

If the Iriſh employ a leſs quantity of malt than one-third, ſo in proportion will her countervailing duty and the drawback ſtill further exceed the real duty paid in reſpect of ſpirits made in Ireland.

But there are other circumſtances, which tend ſtill more and moſt materially to leſſen the nominal duty collected in Ireland, in reſpect of Iriſh-made ſpirits, and which, while they operate in favour of Ireland againſt England and Scotland, render it impoſſible to ſettle a fair and juſt rate of countervailing duty and of drawback.

Thoſe circumſtances are, the deductions of 16 per cent of the duty on ſpirits drawn in ſtills of 1,500 gallons content, and of 8 per cent. in the caſe of ſtills of 1,000 gallons content, and the privilege of making their ſpirits very much above the Engliſh and Scotch ſtandard. While the Iriſh law remains in reſpect of theſe circumſtances unaltered, it is impoſſible to calculate the real duty on a given quantity of ſpirits, and of courſe impoſſible to ſettle a fair countervailing rate of duty or rate of drawback.

It appears that, without reference to the laſt-mentioned circumſtances, the preſent countervailing rate of duty and rate of drawback in Ireland, exceeds the actual duty paid on Iriſh-made ſpirits, by per gallon about - - 0 0 6

And in reſpect of the two laſt circumſtances only, I cannot eſtimate the advantage to Ireland at leſs than per gallon - - - - - - 0 0 10½

If what I have ſtated be admitted, it will appear that the Iriſh diſtiller pays for a gallon of ſpirits at the ſtrength of one to ten over proof, perhaps leſs, certainly not more than - - - - - - - - - - - 0 2 11½

While ſhe draws back for ſpirits ſent to England and Scotland at the above ſtrength - - - - - - - - - - - 0 4 10

By an Act of laſt year, an additional duty is impoſed on ſpirits in Ireland, in a way that renders it ſtill more difficult to eſtabliſh any equitable rate of drawback or countervailing duty.

It is almoſt unneceſſary for me to obſerve, that any advantage which one part of the United Kingdom poſſeſſes over the other, ſolely in conſequence of revenue regulations provided by the legiſlature, muſt operate in contravention of the ſpirit at leaſt of the Act of Union, and in direct violation of that principle of reciprocity which

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which the terms of the order of the Committee feem to imply; and it will not be denied that the reciprocity may be further difturbed by frauds or evafions practifed in either country.

Upon that fubject I have only to fay (and I fpeak from confiderable experience) that the regulations of England and Scotland are better calculated to fecure the revenue in thofe countries refpectively, than the laws of Ireland appear to me to be for preventing evafion in Ireland.

From what has been faid, the effect of the exifting regulations, as they refpect the intercourfe in corn fpirits between the different parts of the kingdom, may be collected.

Ireland, importing fpirits into England, pays at the port of importation a duty which will cover the Englifh internal duty, and which it may be hoped is fufficient to protect the Englifh manufacturer; but the Englifh diftiller complains of the bounty which the Irifh diftiller receives in the character of drawback, which, as has been already fhewn, confiderably exceeds the duty paid.

The Englifh diftiller exporting fpirits to Ireland, receives a drawback equal at leaft to the duty paid, but if in Ireland he be limited to the Englifh ftandard of ftrength, he muft pay at the port of landing confiderably more than the amount of the Irifh internal duties.

It is urged, however, that the Irifh diftiller not being limited in ftrength, neither is the Englifh diftiller going into the Irifh market. This circumftance would afford fome relief to the Englifh in the Irifh market, for it appears to me, that if Englifh-made fpirits are carried to Ireland at the higheft degree of ftrength they could be made (fpirits of wine) and if the Englifh diftiller were charged at the rate of 4*s.* 10*d.* per gallou only, he would certainly pay lefs than the Irifh local duty amounts to.

Ireland going into the Scotch market, pays a countervailing duty per gallon of - - - - - - - - -	0	8	2½
England going into the Scotch market, pays in the whole per gallon	0	6	8
The whole internal duty collected on Scotch fpirits in Scotland, is per gallon - - - - - - - - -	0	5	7½
Ireland therefore going into the Scotch market, pays more than England in that market, by per gallon - - - - - - -	0	1	6½
And more than the Scotch diftiller pays by per gallon - - -	0	2	7

But England pays more than Scotland in the market of the latter, to countervail the extra expences which the Scotch diftiller incurs by the legal regulations, and thereby protects the Scotch diftiller; and if the excefs paid by the Englifh is fufficient for the laft-mentioned purpofe, it fhould feem that the fame rate of countervailing duty, would afford protection againft the Irifh importer of corn fpirits into Scotland.

But the countervailing rate of duty being the meafure of drawback, the Scotch revenue pays under the name of drawback, more than it receives for duty by per gallon - - - - - - - - - -	0	2	7

This excefs has the appearance and to a certain extent the effect of a bounty, is in contravention of the fpirit of the act of Union, and muft occafion, if allowed to continue, a confiderable defalcation of the Scotch revenue.

If Scotland received, under the denomination of Drawback, no more than fhe paid as duty, with the addition however of extra expences incurred by the legal reftrictions, fhe would then go into the Irifh market on the fame advantageous or difadvantageous terms as the Englifh diftiller; that is, if limited to the Englifh and Scotch ftandard, fhe would pay on the landing of her fpirits in Ireland very confiderably more than the Irifh pay for their home-made fpirits; but if fhe paid no more than the nominal rate of duty without regard to the ftrength of fpirits, fhe would have the advantage of the Irifh diftiller in his own market.

In the view in which I have feen and endeavoured to place the fubject, the impoffibility of protecting the manufactures in the different parts of the United Kingdom, under the fyftem of drawbacks, without granting more than is paid for duty, and thereby virtually giving a bounty, muft I think be obvious. To allow any fum that operates though indirectly as a bounty, is to contravene the Act of Union, and certainly to leffen the produce of the revenue of that part of the empire from which the commodity is fent.

It neceffarily follows, that an open intercourfe in Englifh, Scotch and Irifh fpirits can only be carried on fairly, and upon that footing of reciprocity which the Act of Union clearly points out, by forming eftablifhments appropriated folely

to

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to the diſtillation of ſpirits for the particular market, to which the ſpirits are to be conſigned.

I have endeavoured to compreſs what I had to ſay in as ſhort a compaſs as poſſible; repetition was unavoidable, and I hope if any inaccuracies be diſcovered they will be pardoned.

Should ſeparate eſtabliſhments be thought adviſable, it would only remain to be conſidered what drawback ſhould be allowed in reſpect of the malt employed in the proceſs.

Between England and Scotland, though the rate of duty on malt in the latter be leſs than in the former, no drawback in either caſe is allowed, and no inconvenience is complained of. Whether the ſame practice in the event of diſtinct eſtabliſhments being deemed adviſable might be adopted is ſubmitted, if it were not, it is clear that the draw back in reſpect of the Malt Duty ought to be ſettled upon a computation of the leaſt poſſible proportion of malt that may be required.

Whenever an eſtabliſhment ſhould be formed to diſtil for exportation free of duty, the utmoſt activity and vigilance of the ſuperintending Officers ought to be exerted to prevent fraud and evaſion.

Be ſo good as to explain yourſelf further, with reſpect to what you have ſaid as to diſtinct Eſtabliſhments?—I unqueſtionably mean that the Eſtabliſhments ſhould be diſtinct, and worked only for that country to which the Spirits are intended to be exported; if the operations of the Eſtabliſhment were carried on under the laws of the country for which the Spirits are intended, it would in my opinion be moſt equitable; that plan which approaches neareſt to the principle of equity, I have ſuggeſted would be to leave the Diſtillers in each country an option to work for the other, either according to the laws of the country in which the eſtabliſhment ſhall be formed, or according to the Laws of that country for which the Spirits ſhall be intended, and in either caſe, to allow the drawback calculated upon the leaſt poſſible proportion of Malt that can be employed, or to let the Spirits go with the Malt Duty upon them.

In caſe of the parties being bound to work, according to the mode of the country for which the Spirits to be worked are intended, will there not be a great inconvenience in the neceſſity of procuring buildings, apparatus and machinery, according to thoſe uſed in that country, which would be uſeleſs for home conſumption?—Certainly, Eſtabliſhments with all the utenſils and apparatus neceſſary for conducting the proceſs of Diſtillation, in any one part of the United Kingdom, as the proceſs is conducted in any other part of the United Kingdom, could not be provided but at a conſiderable expence.

Would not ſuch expence be large, conſidering that the eſtahliſhment muſt be threefold, that is to ſay, that the Diſtiller muſt have an eſtabliſhment for his own country, and one for each of the other two parts of the United Kingdom?—I do not think it follows, that a Diſtiller working in one part of the United Kingdom for exportation to the other, muſt of neceſſity work for home conſumption, or for the other part of the country; if he does work for home conſumption at the ſame time as he works for Exportation, he muſt of courſe have different Eſtabliſhments, and thoſe different eſtabliſhments, as before obſerved, would be attended with extraordinary expence.

Would not that extra expence be a conſiderable check upon the trade in Spirits, between the different parts of the United Kingdom?—I think not, if the trade in Spirits to the different parts of the United Kingdom could be carried on fairly to any advantage.

Would it not be neceſſary for any man who had thoſe different eſtabliſhments to leave his Eſtabliſhment for export idle, if he did not find a demand for Spirits from other parts of the United Kingdom?—Certainly.

Do you ſuppoſe he could find a conſtant demand?—If any circumſtances in the country in which the ſpirits are made, afford advantages that ſhould enable him to go into the market to which he intends to ſend ſpirits, upon fair competition with the diſtiller of that market, he would always, I think, find ſufficient demand.

Do I underſtand you right, that it is your opinion, that if there were not unfair advantages in one country over the other, the expence of freight and other articles would in general prevent an intercourſe in ſpirits?—Indeed I do not think it would prevent it. I think Ireland, ſo far as I can judge, has advantages in the price of grain and from other circumſtances, and therefore there would be a

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trade in ſpirits from Ireland; but I think England would never ſend ſpirits to Ireland.

Does Scotland poſſeſs any of thoſe advantages over England or Ireland?—Over England I think it appears ſhe has, from her having conſtantly ſupplied a great quantity; unleſs I could ſuppoſe, which I have no reaſon to do, that they have carried it on by means of fraud.

Suppoſe no regulation or duty to exiſt upon ſpirits or upon malt, is it your opinion that England would be ſupplied by Ireland and Scotland wholly, you having ſtated that Ireland poſſeſſes natural advantages over England, and that Scotland poſſeſſes natural advantages over England?—I do not think that England would be entirely ſupplied either by Ireland or Scotland, or by both, but in ſome degree, perhaps to a conſiderable extent.

In any degree more than at preſent?—No, I think not.

Do you think that if the preſent laws and regulations continue unaltered, any capital can be beneficially employed in the diſtillery in England?—Certainly not.

Are you not of opinion that if they remain unaltered, the Engliſh diſtillery would be altogether annihilated?—I think if Ireland is able to ſend as much ſpirits into England as England wants, it certainly will.

Do you think that if Ireland or Scotland poſſeſs either of them advantages, natural to themſelves, over England, in carrying on any particular manufacture, it would be fair to counteract thoſe advantages for the protection of the Engliſh diſtillery by legiſlative enactments?—I think it would not be fair.

State what the natural advantages are which you apprehend Ireland to poſſeſs?—I have underſtood that ſometimes grain is cheaper, and alſo that labour is cheaper in Ireland than in England.

Are coals cheaper?—I rather think they are full as dear, I do not know that they are dearer.

Are caſks and all the neceſſary utenſils cheaper in Ireland?—I ſhould ſuppoſe nearly the ſame, I know nothing to the contrary; I know that caſks are made in Ireland for exportation to England, and in England for exportation to Ireland.

What natural advantages do you ſuppoſe Scotland poſſeſſes over England?—I ſuppoſe grain and labour are cheaper, and fuel alſo muſt be cheaper.

Do you apprehend that the price of ſuch labour, as is applicable to diſtilleries, is cheaper in Ireland than in England?—I apprehend the greater part of the perſons employed in a diſtillery are mere labourers, and I think mere labour is cheaper in Ireland than in England.

Do you mean cheaper for the quantity of work done, or cheaper for the days wages?—I mean both.

Do you apprehend that the price of labour in Scotland, as applicable to diſtilleries, is cheaper than it is in England?—I think it is, taking the quantity of the work. The men in Scotland are perfectly drilled to their buſineſs, and they work a certain number of hours: they can do no more than they do; they do a great deal of work in the time they are employed.

Do they not receive very high wages?—They do for a certain quantity of work, at leaſt I have heard ſo.

If Iriſh labour is cheaper in the Diſtilleries in point of actual payment, does not the Iriſh labourer get an allowance of a certain quantity of Spirits to drink?—I do not know

Ireland and Scotland having each natural advantages in your opinion over England, in the Diſtillery, how do they ſtand in compariſon to each other as to natural advantages?—I beg to repeat, that I conſider thoſe natural advantages as very ſmall, barely ſufficient in my opinion to enable the manufacturers, in one part of the country, to carry their Spirits into the other, in competition with thoſe who work in that other country. I am not able to anſwer how far the natural advantages between Scotland and Ireland, can enable the Diſtillers of either of thoſe countries, to carry their commodity into the other market.

Have you not ſtated that thoſe natural advantages are ſo great in Scotland over England, that the export of Spirits from Scotland to England muſt be owing to them, unleſs fraud is preſumed?—I beg to refer the Committee to my former anſwer.

Do you know of any other cauſe why Scotland makes the large exports that ſhe does to England of Spirits, but her natural advantages?—I do not.

Do you imagine there is any fraud practiſed?—I have ſtated before, that I have no very particular reaſon at preſent to think there is. I certainly do not like to ſay

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ſay what I am not certain of; honourable people have large eſtabliſhments in Scotland, who find it worth their while to diſtil for the Engliſh market, I hope, upon honourable grounds and practice.

Have you ſtrong grounds for that hope?—I have not heard of any particular fraud being committed.

Is there any other cauſe you can aſſign for the export of ſpirits from Scotland to England, whilſt there is none from England to Scotland, except what you have aſſigned?—I have expreſſed my hope, that the trade carried on in ſpirits between Scotland and England, is an effect in ſome degree at leaſt of the natural advantages of the country; I muſt add however to the circumſtance, of the gentlemen who are concerned in that trade, having already formed large and expenſive eſtabliſhments, for carrying on that trade.

When you make uſe of the term buſhel, in your ſtatement, what buſhel do you mean?—I mean the Wincheſter buſhel, by which the duty on malt is, under the exiſting laws, charged throughout Great Britain.

You have ſaid, that a certain weight of barley in Ireland ought to produce an equal quantity of ſpirits as the ſame weight of barley would in England; are you of opinion that equal weights of barley will always produce, equally, without any regard to the quality of the barley?—Certainly not.

Is the barley in England and in Ireland of equal quality?—I have underſtood that it is nearly equal in goodneſs when equal in weight.

Do you apprehend that the beſt barley in Ireland is ever of equal quality with the beſt barley in England?—I think an equal weight of barley in Ireland muſt be equal to an equal weight of barley in England, taking a general average.

Do you imagine there is no difference in the thickneſs of the hull or other circumſtances, which though they will not affect the weight will affect the quality?—There are in England a great variety of barleys, ſo I apprehend there are in Ireland; in ſome parts of and from ſome lands in England the barley is ſaid to be very thick ſkinned, but from late experiments it has been found that the produce even of what is called thick ſkinned barley, is equal to moſt other barleys. I am ſpeaking not of the barley of any one harveſt, or of any particular country, but of the general average, referring always to weight and not to meaſure.

You know that the barley in Ireland is ſold by weight?—I underſtand it is.

Is barley ſold by weight, and by weight only in Ireland?—I do not know.

What do you underſtand?—I have heard that it is ſold by weight in ſome parts.

Do you know what the law is?—No, I do not.

Have you formed any belief as to the general practice?—If I give an opinion, it is, that it is ſold by weight.

If barley be ſold by weight in Ireland, according to the opinion you have juſt ſtated, muſt it not follow, that equal weights of barley will always bring equal prices, provided the barley is ſound?—I apprehend there are a great variety of circumſtances which may affect the price of barley, beſides mere quality and weight; barley ſent to a particular place may be more in demand at the time and place, ſo it is in England.

Are you of that opinion, provided they are in the ſame market?—I certainly have known in England, at the ſame market and the ſame hour, the ſame quality of barley ſold at different prices.

Am I to underſtand from you, from the late experiment made with reſpect to barley, to which you have alluded, that the reſult would be that one hundred weight of the beſt Norfolk barley would produce an equal quantity of ſpirit, and no more than one hundred weight of indifferent barley, grown in the north of Scotland, provided they were both well harveſted?—The experiments I chiefly allude to were made in Scotland, under the direction of three very able and ſcientific gentlemen. Their report is, I believe, in print, and from that report I think it will appear that an equal weight of the very beſt barley, and of the inferior barley of Scotland, gave an equal produce both of ſpirits and beer.

Is the difference in the quality of the barley one of thoſe local or natural differences which you conceive it would not be juſt in the Legiſlature to countervail?—If there be a difference in the grain of one country from that of another, I do not conceive it would be juſt in the Legiſlature to countervail that difference by any additional duty in the one caſe, or reduction of it in the other; I conceive it could not be the intention of the legiſlature to countervail any thing but

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but the duty, and thoſe actual expences which the Legiſlature has impoſed upon the party, by compelling him to work in a peculiar way.

All ſpirits uſed in England are rectified?—There is very little which is not ſo: by far the greater part for the conſumption of the people is rectified and compounded.

At what ſtrength do the ſpirits go into the rectifiers?—At the ſtrength of one to ten over hydrometer proof, and the Engliſh rectifier is by the Engliſh laws prohibited from receiving any ſpirits, otherwiſe than directly from the diſtiller.

At what ſtrength is the Engliſh rectifier allowed to ſend out his ſpirits?—The ſtrength of one in five under hydrometer proof, is the higheſt ſtrength they are allowed to ſend out, except in the caſe of ſpirits of wine.

Do you know of any having been ſent out at the ſtrength of one to eight?—Not to my recollection, except in the caſe of ſpirits of wine.

Do you ſtock your rectifiers?—Certainly.

Would not the ſending out of ſpirits of a higher ſtrength than is allowed by law, be detected in the taking of the ſtock?—I preſume if any ſpirits ſhould be ſo ſent out, it would be in violation of the law, and the party would probably ſo contrive that there ſhould be no appearance of ſuch a tranſaction in taking the ſtock.

Could he do it with eaſe?—I think he might do it, as every perſon upon whom ſtock is taken may, by contrivance, deceive the officer in taking ſtock.

Even though the officer is honeſt and does his duty?—Even though the officer did his duty with the utmoſt vigilance.

Is it the practice, previous to the officer's going to take the ſtock of the rectifier, to give him notice that he is going to do ſo?—In the caſe of the rectifier he is obliged to do ſo, in order to enable the rectifier to ſpecify upon that part of the ſtock of which the ſtrength cannot be eaſily aſcertained, the real quantity and ſtrength.

Do you not know that there is a vaſt quantity of Iriſh barley not capable of being malted?—I do not know that, but I know there is at all times ſome, and in particular ſeaſons a vaſt quantity of Engliſh barley not capable of being malted.

Do you know that the brewer, at a very great expence in Ireland, imports Norfolk barley?—I do not.

Does not the ſame perſon, carrying on the trade of a diſtiller and rectifier, ſuppoſing fraud to be intended, materially facilitate the commiſſion of fraud?—I think it does, ſuppoſing the two branches of buſineſs to be carried on in the ſame or in adjoining premiſes; but at a diſtance I do not think there would be much more danger than if they were carried on by two diſtinct perſons.

JOHN JAMESON, ESQ.

Mr. Jameſon.

You are deſired to ſtate to the Committee in what manner, and to what extent (if any) the regulations of Revenue, which are enforced by Law, in the manufacture of ſpirits in Ireland, and in the export of the ſame to England and Scotland reſpectively (and to which the manufacturers and exporters of the latter countries are not liable) operate indirectly as a charge upon ſuch ſpirits as may be made in Ireland for exportation to England and Scotland reſpectively? And what alterations you conceive would be neceſſary in the proviſions of law under which ſpirits are manufactured in either of thoſe countries for exportation to the other, ſo far as relates to reſtrictive internal regulations operating indirectly as a charge upon the manufacture of ſuch ſpirits, or to exiſting drawbacks and countervailing duties or otherwiſe, in order to place the intercourſe in ſpirits between England and Ireland, and Scotland and Ireland, reſpectively, upon thoſe terms of reciprocity which are required by the Act of Union? And alſo, whether the confining the intercourſe in ſpirits between Great Britain and Ireland to ſuch ſpirits as ſhall have been previouſly diſtilled for export, and lodged in warehouſe and exported from thence without payment of any duty on the ſpirit, will not materially tend to the ſame object?—In giving an anſwer to the general queſtion put by the Committee, I proceed upon the principle, that the diſtillery regulations of the three kingdoms are neceſſarily different, for the effectual ſecurity of the internal revenue of each; and that the information required regards only the advantages or diſadvantages created by theſe regulations upon the exportation of ſpirits from one country to the other, without regarding the local advantages or diſadvantages of either country, farther than as theſe are increaſed by ſuch internal regulations.

I ſhall

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I ſhall therefore confine myſelf to the facts exiſting, without obtruding any ſpeculative opinions upon Legiſlation or the Acts of Union.

The Committee being already fully informed as to the different regulations eſtabliſhed in each country, it is unneceſſary to take up more time with a repetition of them; I ſhall, therefore, ſtate the diſadvantages which the diſtillery of Ireland lies under in the exportation of ſpirits to England and Scotland, and the importation from theſe countries.

1ſt. The reſtriction which the diſtillery of Ireland lies under with regard to the fermentation of the waſh, occaſions ſo great a loſs of the material, that thoſe who have not actually experienced it can form little idea of its extent. To bring on this quick fermentation it is neceſſary that the worts are let down from the cooler into the fermenting back at a much higher heat than uſual in England or Scotland. It is alſo an eſtabliſhed fact, that this additional heat renders the worts liable to an acid fermentation, which deſtroys the ſpirit contained in them, and this fermentation frequently goes on imperceptibly with the other, and is not diſcovered till the waſh is diſtilled, when the ſhort proportion of ſpirits appears. Theſe are facts, well known to every perſon acquainted with the nature of fermentation, and cannot be contradicted. It will alſo be admitted, that where the corn uſed is any way damaged or inferior in quality, it is more difficult to complete the proceſs of fermentation, and worts drawn from ſuch corn are more liable to acquire acid. This reſtriction, therefore, operates more ſeverely in Ireland than it would do either in England or Scotland, as the corn in Ireland is not only inferior in quality, but an immenſe proportion of it actually damaged from having been heated or damaged in the field. I do not wiſh to make any exaggerated ſtatement; and I am convinced, that when I ſet down the loſs occaſioned by this reſtriction at ſixpence per gallon on the ſpirits, it is leſs than the proportion actually ſuſtained.

2. There is an additional expence in coals ariſing from the nature of the law. The proportion of ſpirits required from each ſtill according to its extent, cannot be made without the moſt rapid diſtillation, for which purpoſe the ſtill-furnaces are conſtructed upon a plan peculiarly adapted for the conſumption of coals, but which is abſolutely neceſſary, the furnaces are quicker, and conſume fully more coals than thoſe in Scotland; our actual expence in coals amounts to 5½ *d.* or 6 *d.* a gallon on the ſpirits, of which ſum at leaſt 4 *d.* a gallon is occaſioned from the mode of working. This is no ideal ſtatement, but the actual fact made up from a fair calculation of the coals conſumed in two or three different diſtilleries.

3. There is alſo a waſte of the material occaſioned by rapid diſtillation. I ſhall not ſtate the amount of this without alſo ſtating the way by which I aſcertain it. The uſual mode of aſcertaining when the ſpirit is fully extracted from the waſh in diſtillation is by Diccas's hydrometer. The low wines or ſinglings, as they run from the worm, are catched in a ſmall tube, and aſcertained by the hydrometer how much they are lighter than water by the degrees or per cents. marked on the hydrometer, proof-ſpirit is 100 degrees lighter than water; when the ſtill has run ſo long that low wines become only 6, 7 or 8 per cent. lighter than water according to the length of the worm, the ſtill is then diſcharged and filled of new, as it is conceived that by that time the whole of the ſpirit is ſeparated from the waſh, and running down the worm, however, when the laſt of the liquor comes down it is always found to be from 2½ to 3½ per cent. lighter than water, conſequently there is a loſs to that extent. I take the medium, 3 per cent. which is occaſioned both on running the waſh and afterwards on the ſinglings or low wines making in both 6 per cent. loſs on the corn and labour, amounting to three pence per gallon on the ſpirits.

4th. There is alſo an additional expence in yeaſt, occaſioned from the neceſſity of uſing a greater quantity in producing the quick fermentation; the total expence of yeaſt is 4¾ per gallon on the ſpirits, of which I conſider that at leaſt 1¾ *d.* is occaſioned from the hurried fermentation, which requires a greater proportion of yeaſt; and beſides when the worts happen in the cooler to get a little under the proper heat, we are under the neceſſity of adding a conſiderable extra quantity of yeaſt to carry forward the fermentation in time.

5th. The tear and wear of utenſils is very heavy, occaſioned ſolely from the mode of working; and, though I know it to be conſiderably more in Ireland than in Scotland, I ſhall only ſet it down together with the expence of additional ſervants wages at one penny per gallon on the ſpirits.

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The diſadvantages to Ireland, occaſioned by its internal regulations and acting as an additional charge on ſpirits exported to Britain, will therefore ſtand as follows:

	£.		
1ſt. Loſs ſuſtained on the material from the limited time of fermentation	0	0	6
2d. Expence of additional coals	0	0	4
3d. Loſs occaſioned by rapid diſtillation	0	0	3
4th. Expence of additional yeaſt	0	0.	1¼
5th. Tear and wear, and additional wages	0	0	1
	0	1	3¼
There is another diſadvantage to Iriſh Spirits exported to England, ariſing from the countervailing duty in England being charged by the gauge inſtead of the weight; this will be admitted to amount, per gallon, to	0	0	2¼
	0	1	6½

In claiming an allowance to this extent from the countervailing duty, payable in England, on ſpirits exported from Ireland, it is fair that a deduction from the above ſum be made of whatever diſadvantages England lies under from her internal regulations. I ſhall ſuppoſe that theſe may be alledged to ariſe; 1ſt From the neceſſity of making a ſtrong waſh, ſaid to be leſs ſuſceptible of a thorough fermentation than a weaker: 2d. From a greater proportion of malt ſaid to be requiſite in making this ſtrong waſh: and 3d. From an additional quantity of yeaſt ſaid to be requiſite to ferment it. There is a difficulty of aſcertaining to what extent theſe diſadvantages exiſt, or whether they exiſt at all; but I ſhall ſuppoſe them ſet down, without any calculation, at 6*d.* 5*d.* and 1½*d.* per gallon.

The firſt I conceive to be a ſtatement more ſpecious than real, for the additional ſtrength of the worts in England is made up with the flour of the corn which is called lob; and this ſo far from injuring the fermentation tends greatly to aſſiſt it, and to produce the moſt complete attenuation, which I firmly believe takes place.

As to the 2d. It would ſeem to inſinuate, that more than one half malt is uſed in the diſtilleries of England, which is not the caſe; yet by that proportion the Iriſh ſpirits pay the countervailing duty in this country, and by the ſame proportion the malt duty is drawn back in England on exporting to Ireland, ſo in every point of view the caſe is the reverſe, and England has a conſiderable advantage inſtead of a diſadvantage. It may be ſaid, that Ireland ſtands in the ſame ſituation, her malt drawback and countervailing duty being regulated by the ſame proportion, but the higher the duty on malt the greater the bounty, and ſtill the advantage preponderates on the ſide of England.

The 3d is entirely without foundation, for the quantity of yeaſt is proportioned to the ſpirits contained in the waſh, and if weak waſh requires leſs yeaſt, it produces leſs ſpirit, and vice verſa, ſtrong waſh requiring more yeaſt produces more ſpirit.

I can therefore ſee no reaſon why the Iriſh diſtiller ſhould not be allowed a deduction from the countervailing duty payable in England, of the above ſum of 1*s.* 6½*d.* per gallon.

With regard to the diſadvantages to England in exporting ſpirits to Ireland, I conceive theſe to conſiſt in the drawback of 8 per-cent. and 16 per-cent. on the duty allowed to large ſtills in Ireland, which is not allowed to ſpirits exported from England, upon paying the countervailing duty in Ireland. I can ſee no objection to ſuch an allowance being extended to Engliſh ſpirits, provided the above ſum of 1*s.* 3*d*½. per gallon, being the internal diſadvantages to Ireland as before ſtated, is added to the countervailing duty payable in Ireland, and the juſt proportion to be allowed to Engliſh ſpirits, can be aſcertained by a calculation from the number of ſtills in Ireland, enjoying the drawback, and thoſe of a ſmaller ſize, to which it is not extended, and an allowance made to an extent equal to the operation of this drawback upon the whole ſpirits made in Ireland, and a proper medium being taken, I ſuppoſe would amount to about 4*d.* or 5*d.* a gallon, the ſame rule would alſo apply to Scotland. I next proceed to ſtate the diſadvantages to Ireland in her intercourſe with Scotland; and

1ſt Spirits

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1ſt Spirits ſent from Ireland to Scotland, are charged with the Engliſh duty per gallon - - - - - - - - - - - £. 0 8 2¼
Inſtead of the Scotch duty of - - - - - - - - 0 5 11¼

making a diſadvantage to Ireland in the Scotch market, of - - 0 2 3¼

2d. The additional loſs and expence incurred in Ireland from her internal regulations as before ſtated - - - - - - - - - - 0 1 3½

making the total diſadvantages to Ireland in the Scotch market per gallon - - - - - - - - - - 0 3 6¾

From this ſum of 3 *s.* 6¾ *d.* per gallon comes to be deducted, the additional expence and loſs of material ſuſtained by Scotland from her internal regulations; and theſe I ſhall conſider under ſix different heads.

The firſt I ſhall ſtate to be, "diſadvantage to the Scotch diſtiller by ſhort "produce from the material by ſtrong waſh 6 *d.*" For this charge there is no ground whatever. The fact is, that the diſtillers in Scotland extract as much produce from the corn ſince the regulation of 16½ gallons of ſpirits to the 100 of waſh took place as they did before, and that both in reſpect to the ſaccharine matter extracted from the corn, and the fermentation of it. The wort is not drawn from the maſh-tun at the ſtrength required to produce 16½ gallons, but made up as before ſtated, and this mode greatly aſſiſts the fermentation. It is therefore a miſtake to ſuppoſe that more malt or corn is required in making ſtrong waſh, it requires only leſs water, and no loſs is ſuſtained by that mode of working; this item of courſe muſt fall to the ground.

The 2d is, "by yeaſt for ſtrong waſh more than weak 1 $\frac{5}{10}$ *d.*" This charge is alſo unfounded, for the reaſons before ſtated; and to ſhew that it is put down without any proper calculation, it may be obſerved, that it is the ſame for Scotland as England, though ſurely the expence of collecting yeaſt in London, and carrying it to Scotland, will amount to ſomething. The fact is, that the diſtillers in Scotland, ſince the regulations in their preſent law, uſe leſs yeaſt than they did formerly.

The 3d item is, "by uſe of more malt by the Scotch diſtiller, 5 *d.*" The diſtillers in Scotland, I have reaſon to believe, drawback at leaſt double the malt duty they pay in making their ſpirits on exportation of them; while on the other hand the Iriſh diſtiller pays double the malt duty paid in Scotland on ſending his ſpirits there. The regulations introducing ſtrong waſh in Scotland have occaſioned no greater conſumption of malt in the diſtilleries than before, conſequently this charge is alſo without foundation.

The 4th item is "By rapid diſtillations 9 *d.*"—While I allow that there is a loſs by rapid diſtillation, I cannot help expreſſing my aſtoniſhment at the extent to which it is ſwelled up. It is a fact that comes within my own knowledge that the ſtills in Scotland can perform about one third more work than the law impoſes, they are not therefore ſcrewed up as the Iriſh are to nearly the utmoſt pitch of what they can perform, conſequently there is ſufficient time for extracting the ſpirit, and although a ſmaller quantity of liquor is put into the ſtill it does not therefore follow that the ſpirit cannot be extracted from it; on the contrary the ſmall proportion of work required to be performed affords ſufficient time for diſtilling, and alſo for condenſing and cooling in the worm both low wines and ſpirits, by which the Scotch diſtiller has a very conſiderable advantage over the Iriſh, for from the quantity of liquor contained in an Iriſh ſtill, the ſteam riſing from it is ſo great that it is difficult to get either a worm or ſufficiency of water to condenſe it, and from this circumſtance very great loſs is ſuſtained in Ireland, although I have ſet down no item on that ground. I know that in Scotland they run the ſtills till the laſt part of the extract which comes down the worm called faints, comes nearer the gravity of water than in Ireland, they have more time to do ſo, and from the high price of coals in Ireland and the low price in Scotland, it is more their intereſt to do ſo in Scotland; when the ſtill runs down to faints it runs conſiderably ſlower than at firſt, and in Ireland it is often conſidered not worth the expence of coals to extract the whole of the ſpirits; and this may be eaſily conceived from the price that is paid for them upon a moderate average, coals never ſtand leſs than 36 *s.* and often as high as 50 *s.*

to

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to 3 guineas a ton of 18 to 20 cwt. this deficiency of weight ariſes from their being ſold by a meaſure computed to be a certain weight, but which ſeldom or never ſtands it out. However I allow that there is a loſs in the diſtillation in Scotland, and I am ſure I do more than juſtice to the diſtillery of that country when I put it down with an equal ſum with Ireland, that is 3 *d.* per gallon on the ſpirits.

The 5th item is, "By extra expence of fuel, labour, wear and tear, 7 *d.*"—I cannot conceive what the total expence would amount to if this were only the extra. In Scotland fuel and labour never ſtand more than 6 *d.* to 8 *d.* a gallon on the ſpirits, often conſiderably leſs according to the ſituation of the diſtillery, the additional expence created by the mode of working is chiefly on the fuel, and this article is no where ſo cheap; the tear and wear is ſcarcely calculable; it is ſtated to be chiefly on the ſtills; now one penny per gallon on the ſpirits would afford a new ſtill every fortnight at the price of a Scotch ſtill (£. 80.) half price being always got for the old copper; but I ſuſpect that there is included in the 7 *d.* at leaſt 2 *d.* or 3 *d.* for tear and wear; I ſhall put down the total expence of manufacturing a gallon of ſpirits in Scotland at 7 *d* being the medium between 6 *d.* and 8 *d.* the extra expence of which occaſioned by the internal regulations, I ſhall allow to be 2 ½ *d.* and on this head I am ſure ample juſtice is done to the Scotch diſtiller.

The 6th item is, "By not obtaining the produce from the waſh for which duty "is charged ſay 15 inſtead of 16 ½ 6 $\frac{1}{10}$ *d.*"—This I ſhould conceive the moſt extraordinary charge of the whole. In England nineteen gallons of ſpirits are required from a hundred gallons of waſh, and when working for exportation if eighteen are not produced fraud is preſumed; why ſhould not the ſame preſumption apply to Scotland if only 15 gallons inſtead of 16 ½ are ſhewn. It muſt either proceed from fraud or the ignorance of the diſtiller, and in my mind the firſt is the moſt likely, for if he chuſes to make away with his ſpirits privately, he only pays the waſh duty and ſaves all the reſt, and it muſt be allowed that ſome ſmall irregularities have occurred in Scotland. But ſuppoſe this ſhort coming to proceed entirely from ignorance, would it be fair or equitable to give the benefit of that ignorance to the diſtiller making 17 ½ gallons, and thereby already enjoying an advantage over the Iriſh diſtiller in the Scotch market of nearly 6 *d.* a gallon; for it is well known that almoſt all the diſtillers in Scotland can produce 17 ½ gallons, and that many of them have done it. This charge therefore is too abſurd to be liſtened to.

The diſadvantages therefore under which Ireland exports ſpirits to Scotland, will ſtand as follows:

	£.		
1ſt. Difference betwixt the Scotch and Engliſh duty, Iriſh ſpirits paying a countervailing duty in Scotland equal to the latter inſtead of the former	0	2	3 ½
2d. Diſadvantages to Ireland from internal regulations	0	1	3 ½
	0	3	6 ½

From this ſum falls to be deduced the diſadvantages ariſing to Scotland from her internal regulations; viz.

	£.		
1ſt. For rapid diſtillation	0	0	3
2d. Extra expence of fuel, &c.	0	0	2 ½
	0	0	5 ½
Total diſadvantages to Ireland	0	3	1 ½

To the ſame extent of 3 *s.* 1 ½ *d.* (deducting the allowance to be made from the countervailing duty in Ireland, equal to the 8 per cent. and 16 per cent. to large ſtills in Ireland, as already ſtated) has Scotland the advantage over Ireland in exporting ſpirits there. So much is the Scotch diſtiller convinced of this, that he would prefer to abide by the Act of Union, or, in other words, retain an unjuſt advantage derived from an overſight of the Legiſlature equally injurious to the Iriſh diſtiller as ruinous to the revenue of Scotland; for I ſuppoſe the diſtillery revenue of Scotland has, within this laſt year, loſt upwards of £. 50,000, from the Scotch diſtillers having drawn back the Engliſh duty inſtead of the Scotch upon exporting ſpirits to Ireland.

In making up the above ſtatement I have not noticed an abſurd advantage that may be alledged to be enjoyed by Ireland over Britain, that is, 1 *s.* 4 ½ *d.* of drawback of malt duty more than paid. As the diſtillery of Ireland has not been at

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at work under the Act of Parliament containing the clauſe on which the arguments for making up this charge are grounded, it muſt in a great meaſure be matter of ſpeculation. However I am not prepared to ſtate that no fraud could be committed under it; I am rather of a contrary opinion; and therefore would prefer the malt regulations to remain upon the ſame principle as formerly. But in fixing the drawbacks and countervailing duties on malt for the three kingdoms, if the principle of an equal proportion being uſed in the three kingdoms is departed from, the greateſt proportion ought to be fixed for Ireland, for the malt in that country is of ſo very inferior a quality, that a much greater proportion is neceſſary to be mixed with the unmalted corn to extract the produce ſufficiently. A great deal may be ſaid on this head by the Engliſh and Scotch diſtillers, but they are totally unacquainted with the quality of Iriſh malt, and their ideas on the ſubject are formed from the quality of Engliſh malt, one-tenth of which mixed with the barley of this country would go farther than one-fifth in Ireland. The fact is, that the barley in Ireland is not capable of undergoing the operation of malting completely, and conſequently a conſiderable allowance ought to be made.

There is another circumſtance which I think it neceſſary to advert to, and that is, the alledged evaſion of the duty in Ireland by ſmuggling. A great many aſſertions and inſinuations may be made on this head, but it muſt be remembered, that the gentlemen have taken their information regarding it from the fifth Report of the Commiſſioners of Inquiry; and ſince that Report was publiſhed, very material and effectual alterations have taken place in the law to prevent ſmuggling. The diſtillers have been uniformly anxious to have a ſtop put to it entirely, and as the regulations laſt adopted, though of great benefit, were not completely effectual, they have lately made the fulleſt communication, and given the moſt ſatisfactory evidence of the actual quantity of ſpirits a ſtill is capable of making, ſo that the Right Honourable the Chancellor of the Exchequer is now in poſſeſſion of evidence, from which I underſtand he intends to frame regulations that will effectually put an end to all ſmuggling. It may be remarked, that all the information regarding ſmuggling in Ireland has proceeded from the diſtillers themſelves, from a wiſh of putting an end to it; the diſtillers on this ſide can therefore have little apprehenſion from a continuance of the evil. I ſhould be glad to ſee ſome marks of a ſimilar diſpoſition on this ſide the channel, but as there has been no Commiſſion of Enquiry here, we have no proofs to bring forward of ſimilar irregularities, and there have as yet been no confeſſions; I am conſequently bound to conſider that none exiſt. But I muſt ſay, that conſidering all the circumſtances, the diſtillers on this ſide might be more tender with their remarks upon their brethren in Ireland, which I have often heard before the Committee was appointed; ſuch as that the Iriſh diſtillers employed all their ingenuity in defrauding the revenue, but which operated greatly to their diſadvantage; how ſuch information could be obtained I do not know, or how the diſadvantages of ſmuggling could be ſo well known where ſo much purity ſeems to exiſt, I am equally at a loſs to diſcover; however, when the propoſed regulations are adopted, I truſt that all complaints will be removed, and that we ſhall meet upon equal grounds with hands equally clean.

With regard to that part of the queſtion, whether the confining the intercourſe in ſpirits to ſuch as have been previouſly made for export, &c.; if it was meant to place the export law in Ireland on the ſame footing, it is in England, I am afraid it might be attended with bad conſequences. I never knew any abuſes to exiſt in the preſent mode of warehouſing ſpirits in Ireland for export; and if it affords any accommodation to the diſtiller, I can ſee no reaſon why he ſhould be deprived of it ſo long as the revenue does not ſuffer. As to extending either the Engliſh or Scotch Law to Ireland in place of the Iriſh, ſome of the regulations in theſe laws it might be impoſſible to comply with in Ireland, while others might be ineffectual in ſecuring the revenue; and beſides, I conſider the ſyſtem in Ireland better adapted for ſecuring the revenue than either the Engliſh or Scotch, and to abandon it when with great difficulty it has been juſt brought to perfection, would be in my opinion hazardous and impolitic.

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Martis, 9° die Maii 1809.

Lord BINNING in the Chair.

MALCOLM BROWN, ESQ.

Mr. Brown.

AT the close of your examination on Friday, the following question was asked: If spirits are sent out of the stock of the distiller with a permit, mentioning their quantity, but not their strength, if those spirits are strong, is there any check to prevent a certain quantity thereof being taken out while they are conveying to the bonded warehouse, and that quantity replaced with water, provided when they arrive at the bonded warehouse, they are one to ten over proof? to which you answered, It is impossible to add any water in the way from the distillery to the bonded warehouse, the spirits would be liable to seizure; what check is there to make that impossible?—A law requiring spirits to be sent out at particular hours in the day, and it is presumed that there must be a great number of people passing backwards and forwards, who would probably have an opportunity of seeing the transaction going on of taking out spirits and introducing water in their place, would be very apt to give information to the Revenue Officer, and upon that being proved, the spirits would certainly be liable to seizure and confiscation; I know of nothing else to prevent it.

As I do not allude to the time when the spirits are sent out from the stock of the distiller, but to the period of their conveyance to the bonded warehouse, which may be at a considerable distance, what is the check to prevent spirits being taken out in the way I have described, upon the road, upon many parts of which there cannot be that concourse of people to which you refer?—I know of nothing to prevent it, further than that such transaction would make the spirits liable to seizure.

The only check therefore, which you think exists, is the person being seen when performing that operation, and not any circumstance arising from what is mentioned in the permit?—Yes; I wish to add that I never heard of any thing of the kind having been attempted; there being a limited time in the permit for the delivery of the spirits from the distillery to the bonded stores, would not allow sufficient time to remove the spirits, and add water.

That time is in proportion to the distance from the distillery to the bonded warehouse?—Yes it is.

You mention in your printed Statement, that it frequently happens that the distiller is really charged with more duty than he ought to pay on the quantity of spirits distilled, how does this happen?—The time of fermenting being limited to six days, the distiller finds it his interest not to make the wash or pot-ale into singlings until the sixth day, if on that day an accident happens to his still so as to prevent him from working up the pot-ale, before the following morning, at the time when the Officer visits the distillery, he would be charged double duty on all the pot-ale found in his house that should have been run off the day before; I have been surcharged last year to a very considerable amount, of double duty, which money I have paid. I know some distillers that have paid from three to four and five thousand pounds during the last year's working, of surcharges or double duty, more than the spirits produced would warrant.

Would that be the case if no such accident happened?—If no accident happened, it is to be presumed the pot-ale would have been worked up in the regular time; it frequently happens when the Officers visits are repeated very close upon each other, that surcharges are brought for a disproportion of work upon pot-ale, singlings, and spirits, the greatest charge always being brought out against the distiller, and it sometimes happens that he has not a sufficient quantity of spirits to answer either for his pot-ale or his singlings.

In the first part of your printed Statement, you have mentioned that the highest charge is brought against the distiller at the end of a week and month; upon the next page you mention, that the Officer balances his account of wash, low wines and spirits, at every visit, and brings the highest of those against the distiller, and you add, that this should be only done at the end of a week or month; how do you reconcile the apparent difference between those two statements?—The officer, at every visit, balances the account of pot-ale, singlings and spirits; whatever is the highest is brought to charge against the distiller, the same is done at the end of the week or month, and the highest of the whole of the workings is again brought against the distiller at the end of the month; to do away that, the charge against the distiller should be brought from the

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Mr. Brown.

the decreaſe nf waſh, or the increaſe of ſpirits, at the end of a month, whatever ſhould be the higheſt.

Can you make a larger quantity of ſpirits from 100 gallons of waſh than is the preſumed produce under any ſubſiſting regulation in Ireland?—We generally make our waſh of a ſtrength to produce ten gallons, ſometimes it may produce a little more, ſometimes it produces leſs, according to the ſucceſs we have had in carrying on the fermentation.

Do you believe ſuch ſurplus produce to be often made by any diſtiller in Ireland?—I believe it is ſometimes made.

What becomes of ſuch ſurplus produce, can it be ſmuggled into home conſumption?—He ſometimes pays the duty upon that ſurplus produce, ſometimes he takes it to hear him out againſt the loſſes of ſurcharges that have ariſen in other parts of the operation, and ſometimes I believe it goes into conſumption in Ireland without paying the duty.

Is it in his own option whether he ſhall pay the duty or not on the ſurplus produce?—If he can keep the ſpirits out of the ſight of the Exciſe officer, it certainly is.

Then if a ſurplus produce is made, which goes into conſumption without the payment of duty, does it not operate as a bounty on the quantity produced to the officer, and charged with the duty, whether that quantity goes out for home conſumption, or is exported?—It certainly operates as a bounty upon the whole, in proportion to the price the diſtiller is enabled to get for it.

Is the waſh which you uſe in Ireland weak or ſtrong?—It is weak waſh.

Does weak waſh require as much time for fermentation as ſtrong waſh?—It does not.

How many days fermentation do you think that the produce required by law in Ireland from a hundred gallons of waſh would require, in order to work to the beſt advantage?—If a diſtiller was left to his own time in fermenting weak waſh in Ireland, I think it is probable he would take from ten to ſixteen days, according to circumſtances.

Have you ever known any inſtance in Ireland where the waſh was ready in twenty-four hours?—No, I have not.

What is the ſhorteſt time you have ever known waſh to be ready?—If the waſh is very weak it may be fermented, although not completely, in three days, but not ſo as to have the greateſt extract of ſpirits from it.

Is the quantity of low wines with which the ſtill muſt be charged, fixed by law in Ireland?—It is.

What is that quantity?—There is one-eighth part of the content of a ſtill allowed to enable her to work; ſhe is charged with ſeven-eighths by law.

Muſt the officer be always preſent when the ſtill is charged with low wines?—No, there is no neceſſity for the officer being preſent.

Is not the quantity of ſpirits to be produced from the low wines calculated upon the quantity required by law to be put into the ſtill?—In Ireland, the diſtiller cannot put ſo much into his ſtill as the law requires; he ſeldom charges his ſtill with more than one-third, the law requiring his ſtill to be charged for ſeven-eighths; the officer in making his viſits, preſumes that quantity is in the ſtill, whereas in fact only one-third of the ſinglings are in the ſtill, and duty is brought againſt the remaining quantity of ſinglings that is found in the houſe, adding the two together, operates as a ſurcharge againſt the diſtiller.

Do you conceive that the quantity of two gallons of ſpirits, which muſt be produced from every five gallons of low wines, is too large a calculation?—It frequently happens that our low wines would not make that quantity; it ſometimes happens that they would make more than that quantity; that very much depends upon the quality of the waſh they are made from.

Do you mean the ſtate of the fermentation of the waſh not being ſo perfect, in conſequence of being limited to ſix days?—I do.

Have you made any calculation of the concurrent work of ſtills of various ſizes, and under the exiſting Legiſlative regulations in the different parts of the United Kingdom?—I have.

State the reſult?—In Ireland the ſtill furnaces are conſtructed on nearly the ſame plan and dimenſions as thoſe in Scotland, are more powerful, and conſume more coals The quantity of ſpirits a ſtill is capable of making depends on the ſize of the bottom that can be expoſed to the fire. The following is a compariſon between a Scotch and Iriſh ſtill of equal dimenſions in the bottom; a Scotch ſtill of 90 gallons content is about 70 inches diameter in the bottom; at the preſent rate of work of 2,025 gallons, for

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for every gallon content in twelve months, is 182,250 gallons; the monthly charge is equal to 15,187 gallons: An Iriſh ſtill of 500 gallons content will be about 70 inches diameter in the bottom, 74 inches at the top, and 24¼ inches deep; the monthly charge is 14,700 gallons of ſpirits, twelve per cent. ſtronger than the Scotch ſpirits 16,464 gallons making 1,277 gallons more ſpirits than a Scotch ſtill of the ſame diameter of bottom is required by law to make. The Scotch ſtill will make that quantity with more eaſe than the Iriſh ſtill, and of courſe will not conſume ſo much coals. The quantity of waſh allowed in Scotland for that quantity of ſpirits is 92,042 gallons. The quantity allowed in Ireland 147,000, which gives a great increaſe of work to the Iriſh ſtill. The compariſon I have drawn between the Iriſh and Scotch ſtill is very much in favour of the Scotch ſtill; as the proportion would be more in favour of the Iriſh ſtill had I taken a ſmaller ſize, as will be ſeen by looking at the ſcale of work in the Iriſh ſtills.

Is the ſhape of the Iriſh ſtill fixed by law?—It is.

What proportion muſt its altitude or depth bear to the diameter at the wideſt part?—It muſt be three inches in diameter at the wideſt part for every inch in depth, the wideſt part to be taken at the part of the ſtill that is moſt remote from the bottom.

Is the ſhape of the Scotch ſtill fixed by law?—It is not.

They are not reſtricted to any particular ſhape?—They are not reſtricted at all, unleſs as to the contents of gallons.

What time of the year do you generally commence diſtilling, and what time of the year do you generally leave off?—We generally commence about the 29th of September; the time of leaving off work is very uncertain, depending very much upon the demand for ſpirits.

Do you ever work during the whole year?—We have once or twice worked eleven months in the year.

If a ſtill of 1,500 gallons in Ireland, was not required by law to be of a particular ſhape, could you not ſo conſtruct a ſtill of 1,500 gallons as to work more rapidly, and ſave fuel?—We certainly could.

Can you ſtate what difference it would make with reſpect to the rapidity of workings, or the ſaving of fuel, if you were permitted to make your 1,500 gallon ſtill of ſuch ſhape as you thought proper?—I think we might ſave three-fourths of the coals, and the increaſe of quantity produced would be very great.

How long are you in working off a charge in the ſtills now in uſe?—We generally charge our ſtill about one-third of the content, rather under that, and work it off in about 25 minutes.

What ſize of ſtill do you ſpeak to?—I allude to a ſtill of 500 gallons.

Do you work any other ſized ſtill yourſelf?—I do not.

If you paid the licence duty upon the contents of the ſtill as in Scotland, could you not work with conſiderably more rapidity?—We could increaſe that quantity of work a little.

How much could you increaſe it?—I ſhould ſuppoſe about a fifth part.

Do you ſpeak of that increaſe being poſſible upon a five hundred gallon ſtill only, or do you think it is equally poſſible with a 1,500 and 3,000 gallon ſtill?—I mean the anſwer with reſpect to the increaſe of one-fifth work, to apply to ſtills of any ſize from 500 gallons to 1,500 gallons. It was ſtated to the Committee ſome time back, that ſtills of all ſizes could be worked off in twenty minutes, I have here the account of the quantity of ſpirits a ſtill is capable of making, by the plan of laying on the work on ſtills of all dimenſions; by comparing this with the Iriſh table of work for each ſtill, it will be ſeen at firſt view how far this is a miſtakeo idea of the power of ſtills of different dimenſions; the calculation is made agreeable to ſtatement of one-third the content at each charge, allowing twenty minutes to each charge, and fifteen hours to work the waſh; a two hundred gallon ſtill, by the above plan, will make

every twenty-eight days - - - - - - - - -	8,216	gallons.
By the Iriſh table it makes, in twenty-eight days - - -	8,400	—
500 gallon ſtill by the above plan makes - - - -	20,916	—
By the Iriſh table is charged with - - - - -	14,700	—
1,500 gallon ſtill by the above - - - - - -	63,000	—
By the Iriſh calculation - - - - - - -	32,550	—

I have alſo made out a ſtatement of the quantity of work a ſtill in Scotland, for home conſumption, is capable of doing. A ninety gallon ſtill in Scotland is charged with 542 gallons every twenty-four hours, and is ſuppoſed to conſume 3,387 gallons of waſh. This ſtill can be run off in three minutes, but we will allow them five minutes

to

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to each charge of thirty gallons of wash, is in fifteen hours 5,400 gallons of wash, or 891 gallons of spirits, which is 349 gallons more spirits than required by law. I allow fifteen hours to run wash, and nine hours to make it into spirits. If we allow six minutes to work off each charge (which is double the time it can be done in) it will consume 4,500 gallons of wash in fifteen hours, making 742 gallons of spirits, which is two hundred gallons more every twenty-four hours than the law requires. A fifty gallon still in Scotland is charged with 324 gallons of spirits every twenty-four hours, and is supposed to consume 1,963 gallons of wash. This still may be worked off in three minutes, but we will allow them five minutes to each charge of twenty-seven gallons of wash, is in fifteen hours equal to 3,060 gallons of wash, or 500 gallons of spirits, this is 180 gallons more spirits than required every twenty-four hours. I allow fifteen hours for running the wash, and nine hours for making the spirits. If we allow six minutes to work each charge, it will produce 420 gallons of spirits every twenty-four hours, which is ninety-six gallons, or nearly one-third more than required by law.

Have not the licensed distillers in Ireland lately made a return to the Chancellor of the Exchequer of the full extent of work their respective stills are capable of executing, with the view and hope of such regulations being made, as may put an end to every imputation of illicit trade?—The distillers in Ireland, before this Committee was appointed, had given in very full information to the Irish Chancellor of the Exchequer, with respect to the quantity of work stills would do, to enable him to lay on such regulations, during this session of Parliament, as would enable the Irish distiller to pay duty upon every gallon.

Was not that done with the view of protecting the distillery capital against the trade carried on fraudulently in Ireland?—It was.

You are aware that the Scotch licence ceases whenever the quantity of 2,025 gallons for every gallon of still content is produced?—I am aware of that part of the law.

You have mentioned, that the Irish stills might be worked with one-fifth greater rapidity than at present, is the rapidity with which they now work necessary, in order to produce the spirits chargeable by law?—It is.

Is there any restriction in the shape or construction of your furnaces?—There is not.

Does the quickness of your operation depend a good deal upon that?—It depends very much upon it.

At what price do you generally get your coals by the ton?—Our coals will stand us in from thirty to forty shillings a ton.

From whence do you bring them?—Generally from Glasgow, sometimes from Ayr and Irvine.

What countryman are you?—Of Scotland.

Do you know what the general price of coals in Scotland is, compared with the price in Ireland?—The general price in Scotland is from seven to twelve shillings a ton.

Were you ever engaged in the distillery trade in Scotland?—I was a good many years at Cannon Mills near Edinburgh, before I went to Ireland.

In the house of Stein, Smith & company?—Yes.

Where do you purchase your yeast?—Part from the brewers in our neighbourhood, sometimes from Dublin, and we have sometimes brought it from London.

If you worked a 2,000 gallon still, could you procure, either from Dublin or from your neighbourhood, as much yeast as would be requisite for your manufacture?—I hardly think we could.

What is the quality of the yeast you get from the brewers in the neighbourhood of Dundalk?—It is very poor and very weak.

Do you get it from the brewer in the best state he could deliver it you, if he thought fit?—No, we do not.

How so?—The demand for yeast being so great, obliges us to take it in the situation the brewer thinks proper to give it us.

What do you pay by the gallon for your yeast?—We pay thirty shillings a barrel for yeast; a barrel will hold forty gallons, but it seldom contains more than from twenty-five to thirty gallons of yeast.

Can you state what the cost upon the gallon of spirits amounts to for the yeast requisite in your manufacture?—Our expence of yeast is 4½*d.* a gallon upon the spirits.

What quantity of yeast do you use in making 100 gallons of spirits?—We use nine barrels of yeast to make 700 gallons of spirits.

Is that the least possible quantity you can do with?—We have sometimes attempted to lessen the quantity, but we find it for our interest to continue that.

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Do you mean for your intereſt, in order to make the quantity of ſpirits required by law?—Yes; in order to carry on a quick fermentation.

You ſaid on Friday that Iriſh ſpirits were worth more than Scotch ſpirits by 2*s.* 6*d.* per gallon, after making allowance for the difference in ſtrength, to what do you aſcribe the higher price that is obtained for the Iriſh ſpirits in compariſon with thoſe from Scotland?—The Iriſh ſpirits have ſo much better a character in point of quality than the Scotch; in Ireland they very readily bring that difference at the preſent time.

To what is that owing?—To the prejudice in favour of the Iriſh ſpirits.

Do you mean to ſpeak of corn ſpirits made in Ireland and Scotland?—Yes, of corn ſpirits made in Ireland and in Scotland.

Do you think it ariſes from the quality of the raw material, or the ſkill of the manufacturer?—The ſpirits in Ireland being made in large ſtills, and at the ſame time being made ſo much ſtronger than the Scotch ſpirits, the diſtiller is under the neceſſity of running thoſe ſpirits frequently three times through the ſtill, and the ſize of the ſtill enables him better to ſeparate the coarſe parts of the ſpirits in diſtillation.

Is that third running intended to bring up the ſtrength without any idea of ſaving the duty?—It is intended to bring up the ſtrength.

If the duty was charged according to ſtrength, would they run it a third time?—That would depend upon what ſtrength was allowed by the law.

Suppoſing any ſtrength allowed by law, and they paid proportionately for the increaſe?—In ſome caſes I think they would, I do not ſay they would generally.

Does not the diſtiller, by this third running, to a certain extent rectify his ſpirits?—He does.

Is there not a regulation in Ireland which prevents the union of the two trades of diſtilling and rectifying in the ſame premiſes?—There is a regulation preventing a diſtiller being at the ſame time a rectifier, but there is no regulation to prevent the diſtiller running his ſpirits three, four, five or ſix times through his ſtill, if he chooſes to take up ſo much time.

Nor does the policy of the law, which prevents a diſtiller being at the ſame time a rectifier, apply to the caſe of a diſtiller running his ſpirits three or four times through the ſtill?—Of courſe not.

Are they in the habit, in Scotland, of running their ſpirits through the ſtill more than twice?—In Scotland they do not make the ſpirits more than one to ten over, which can very eaſily be done at two operations.

Do they in the Highlands, if the ſpirits are elevated in ſtrength?—I do not know, I cannot ſpeak as to the Highland practice.

You are a native of the Lowlands?—I am.

Do they diſtill the feints in Scotland?—In diſtilling their waſh they do not ſeparate the feints from the ſinglings as we do in Ireland.

Does not the Iriſh practice render the ſpirits of ſuperior quality?—The Iriſh practice certainly renders the ſpirits of ſuperior quality.

What do you mean by the word "feints?"—The feints is the laſt part that is drawn off from the ſtill, which is of much weaker and coarſer quality than the firſt or middle part of the ſtill.

You have ſaid in your evidence on Friday, that the diſtiller in Ireland always exports his ſpirits at the ſtrength the duty is charged upon them by the officer; do you mean to ſay that ſpirits are generally exported at the ſtrength at which they are made, to wit, twenty-five per cent. over proof?—No, I do not mean that.

What was your preciſe meaning in that anſwer?—When the diſtiller makes ſpirits for exportation, he generally draws them off at a ſtrength of about one to ten, which is the ſtandard ſtrength by Speer's hydrometer.

Muſt he do ſo by law?—No.

What is the ſtrength at which ſpirits are generally exported from Ireland to Great Britain?—Spirits have been exported from Ireland to Great Britain from ſtandard, up to twelve and fourteen over, by Speer's hydrometer.

Which of thoſe ſtrengths is principally exported?—Standard ſtrength is the one generally exported.

In the caſe of greater ſtrength do you receive a greater drawback than if the ſpirits were only ſtandard ſtrength?—No, we receive the ſame drawback.

In diſtilling for export, do you lower your ſpirits in the diſtillery to the ſtrength at which you export them?—When we diſtil for exportation, and have an order for it,

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we run them down from the ſtill to the ſtrength required; the firſt is very bad, the middle is the beſt, and the laſt is nearly of the ſame quality as the firſt. *Mr. Brown.*

Which of the three do you keep for home uſe?—We keep the middle for home uſe.

When a diſtiller diſtils for exportation, it is not neceſſary for him to give notice that he intends to diſtil for exportation?—It is not neceſſary to give any notice.

Do you make malt?—I do.

The malt duty in Ireland, according to the exiſting regulations, amounts to 1*s.* 8*d.* per gallon upon the ſpirits?—It does.

You have ſaid in your printed Statement, that the diſtiller gets credit for ten ſhillings on every barrel of malt he has conſumed, and for which he has produced a permit, and proved by oath or otherwiſe; would the effect of that credit be this, that if a diſtiller could prove that he uſed nothing but malt in diſtilling, he would pay no malt duty?—If he could prove that he uſed nothing but malt, and that that malt was accompanied with a regular certificate of the duty being paid, he would.

Has this law ever been in operation yet in the diſtilleries in Ireland?—It never has.

Why has it never been in operation?—Owing to the Prohibition Bill which was paſſed the ſame Seſſions.

You mentioned its being proved by oath or otherwiſe, does the law require that the diſtiller ſhould ſwear as to the quantity of malt he has uſed?—The option of taking the oath lies with the Revenue officer; the diſtiller, if he refuſes when called upon to make the oath, would not be entitled to the drawback.

Was there a ſimilar law ſome years ago?—There was a ſimilar law ſome years ago, that obliged the diſtiller to ſhew permits for one-half malt.

Was his oath requiſite under that law?—I believe it was not requiſite under that law.

Was it often required?—I never heard of its being required.

Do you apprehend that the regulations in Ireland, for ſecuring the malt duty, are adequate to that object?—I do conceive that the regulations for collecting the malt duty are adequate to it.

Do you ſpeak of licenſed malt-houſes only?—Yes, I do not ſpeak of the others.

Has the law, charging ſpirits with additional duty as malt duty, which you ſay has not been acted upon in Ireland, been acted upon with reſpect to charging duty on any Scotch or Engliſh ſpirits when imported into Ireland?—At the paſſing of that law there was an enactment in it, that obliged a diſtiller and dealer in Ireland to pay ten-pence a gallon additional on every gallon of ſpirits he had in his ſtock on the 10th of June, or for whatever quantity he had made after that period, (the 10th of June) and ſpirits that were imported from Scotland or from England, were alſo charged with that ten-pence a gallon, to countervail the internal charge in Ireland; foreign ſpirits were likewiſe charged with the ſame additional duty; that was an equivalent for the additional malt duty.

Abatements of eight and ſixteen per cent. being allowed according to the ſize of the ſtills, is the amount of that abatement deducted from the drawback allowed on ſpirits when exported to Great Britain?—The eight and ſixteen per cent. is not allowed on ſpirits exported to Great Britain.

Then the full drawback cannot be obtained at exportation in any caſe where the above-mentioned ſtatement has been allowed?—It cannot.

Do you make your own malt?—I do.

What barley do you commonly uſe for that purpoſe?—We uſe Iriſh barley.

Do you find the quality of Iriſh barley equally good for making malt with Britiſh barley?—It is not near ſo good for making malt as Britiſh barley.

Notwithſtanding that circumſtance, you have found it for your intereſt to uſe Iriſh barley rather than to import barley from England?—We have.

In the part of the country in which you work, is the barley which comes to the market of the beſt or the worſt quality, or what proportion does it bear to the general barley of the country?—I believe the barley in our part of the country is better than the average of the barley of Ireland.

Does not the Drogheda barley bear the beſt price?—It bears the beſt price in the Dublin market.

That is the barley you conſume?—As we live within ſixteen miles of Drogheda, of courſe we are ſupplied from that diſtrict.

Did you ever uſe Engliſh barley?—I have.

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Did you find the malt made from it much better than that from Drogheda barley?—The malt made from it was a great deal better than that made from the Irish; but the ſeaſon of the year that we had that barley to work was a very bad one for making malt, having arrived too late in the ſeaſon.

Did not you buy a good deal of barley this year in the South of England?—We did.

Was that for malting or for feed?—We bought it for both purpoſes; what did not go for feed was intended to be uſed for malt.

Did you buy it at Lynn, or in Devonſhire?—We have ſome purchaſed in Devonſhire and ſome purchaſed at Yarmouth.

Can you inform the Committee to what extent the eight and ſixteen per cent. operates upon the ſpirits per gallon?—Sixteen per cent. operates to the extent of ſeven-pence halfpenny; eight per cent. of courſe, to the extent of half.

In what manner does your ſpirit leave your ſtores for home conſumption, is it carried by cars, or what?—It is carried by cars or carts.

In what ſized veſſels?—Generally in puncheons.

What do the puncheons contain?—120 gallons is reckoned a puncheon, but they are all ſizes, from 110 gallons to 140 gallons.

What is the weight of a puncheon when it leaves your ſtores?—About ten hundred weight.

A 500 gallon ſtill is not entitled to the allowance, either of eight or ſixteen per cent.?—It is not.

You work a 500 gallon ſtill only?—I do.

Are you of opinion that the ſixteen and eight per cent. allowance for ſtills above 500 gallons is a requiſite encouragement to men of large capital eſtabliſhing ſtills of higher dimenſions?—I have underſtood that it was a Legiſlative meaſure adopted for the better collection of the revenue, without taking into conſideration any allowance to men of large capital, further, than that it would bring men of large capital into the buſineſs, and that the revenue would be better paid by them than it will upon the ſmall ſtills.

Do you think it requiſite for the intereſts of the revenue and the trade, to continue that allowance?—I think the duty would be better paid in large diſtilleries than in ſmall ones.

Do you think that the diſcontinuance of that allowance would operate ſo as to induce any of thoſe diſtillers who now have the large ſized ſtills, to adopt ſmaller ones in their room?—My opinion is, that they would continue to work the ſame ſized ſtills in the houſes where they are now at work, provided that a number of ſmall ſtills was not ſet up to carry away their conſumption.

Without reference to that proviſo, which you have ſtated in your laſt anſwer, what is your anſwer?—If they could find a conſumption for their ſpirits, I think they would continue to work the large ſtills.

What effect would the licenſing very ſmall ſtills in Ireland have upon the revenue?—I have already ſaid, I do not think the revenue would be ſo well paid in ſmall diſtilleries as in large ones.

Do you think a 1,500 gallon ſtill, or a 500 gallon ſtill, moſt advantageous to work in places where there is an ample market, putting out of conſideration the eight and ſixteen per cent. bounty?—I think a 1,500 gallon ſtill would be the moſt advantageous to work.

Without any bounty at all?—I think it would.

Can you ſtate how many gallons of ſpirits were manufactured in Ireland laſt year, and of what ſtrength?—I cannot.

Do you know how much the duty upon malt manufactured in Ireland laſt year amounted to?—I cannot ſtate the amount.

You live forty miles north of Dublin?—I do.

Where is your principal demand for ſpirits?—To the north and weſt.

Whence do you think the north and weſt are principally ſupplied with ſpirits?—Our conſumption goes generally to the county of Monaghan, the county of Armagh, the county of Antrim, and the county of Down.

Whence do you imagine the county of Derry is ſupplied?—I know of no ſpirits that go from the ſouth of Ireland to Derry, or to the county of Derry; it is ſupplied principally from unlicenſed ſtills.

Do ſpirits go generally from the ſouth of Ireland to the north of Ireland?—From Dublin there is a great deal goes to the north of Ireland.

To

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To what parts?—To Belfaſt, Armagh, Antrim, Longford; I cannot ſay they go further. *Mr. Brown.*

They do not go ſo far as Fermanagh?—I do not know.

Do they go to Sligo?—I never ſent any to Sligo. I have not heard of any going to Sligo for ſome years back; there is one entered ſtill in Sligo, but I believe the latter part of the ſeaſon they were obliged to ſend their ſpirits to Dublin, for want of a demand.

Do you, or not, believe that the greateſt part of the conſumption of the province of Ulſter is ſupplied from ſpirits which have paid the duty, or illicit-made ſpirits?—At preſent, I believe the principal part is ſupplied from illicit-made ſpirits, but before the prohibition I think it was not.

What is the expence of land-carriage in ſending out your ſpirits?—I cannot exactly ſay how much it is per mile.

How far is Armagh from you?—Twenty-two miles; the expence of carriage there would be about three-half pence a gallon.

What is the expence per hundred from Dublin to you, or from you to Dublin?—From 2*s.* 2*d.* to 2*s.* 6*d.* a hundred.

Do you know the expence from Dundalk to Cavan?—I cannot ſay.

You are the only diſtiller in Dundalk?—I am.

Where is the neareſt diſtiller to you northward?—Newry.

Next to Newry, what diſtillery is there in the north?—Belfaſt.

Are there any other diſtilleries than at Newry and Belfaſt in the province of Ulſter?—No.

How many diſtilleries are there in Connaught?—I believe there is one 200 gallon ſtill.

Where?—I believe near to Loughrea, and there is one 200 gallon ſtill in Sligo.

[Section 100 of the Act of 45 George III. cap. 104, was read to the witneſs.]

Was that the regulation to which you alluded in your evidence juſt now, with regard to the eight and ſixteen per cent. not being allowed on ſpirits exported from Ireland?—Yes.

Jovis, 11° die Maii 1809.

Lord BINNING in the Chair.

MALCOLM BROWN, ESQ.

DO you know the regulations under which a diſtiller in Scotland works for exportation to England?—Yes.

Do you conceive that the revenue is thereby fully protected?—I do conceive that the revenue is fully protected in the working of the Scotch diſtiller for the Engliſh market.

Do you believe that any fraud exiſts in that trade?—I do not believe that any fraud whatever exiſts in that trade.

Suppoſing a diſtiller was left at perfect liberty, what is the ſmalleſt quantity of malt that you think it would be advantageous for him to uſe?—In working from Iriſh corn and Iriſh malt, I am of opinion the ſmalleſt quantity that a diſtiller can find it for his intereſt to uſe is one-fourth; in Ireland, they generally uſe from one-fourth to one-half, a great many one-third. In working from Engliſh corn and Engliſh malt, I ſhould conceive a ſmaller quantity would be neceſſary; I think from one-fifth to one-fourth would be ſufficient, and the ſame quantity in Scotland.

Do you allude to the Iriſh ſyſtem of diſtilling?—I allude to any ſyſtem of diſtilling.

Do you know that barley to a conſiderable extent has been purchaſed in England, and uſed in the diſtilleries of Ireland?—One or two ſeaſons it has.

Are not conſiderable quantities of barley, which have been imported into Ireland from England, made into malt?—A conſiderable proportion of it has been made into malt.

May ſuch malt be uſed by a diſtiller in Ireland?—It may be uſed by the diſtillers or brewers, or any perſon whatever; there is no reſtriction.

Suppoſing the duty to be paid entirely upon the ſpirits when manufactured, and all legal reſtraint in the previous operations to be removed, what ſize of ſtill would you uſe,

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how often would you charge it, and to what extent would you weaken the wash?—Being left at perfect liberty to the choice of the size of still, I should make choice of a very large one, probably one of four or five thousand gallons, and charge it once or twice in twenty-four hours, or perhaps oftener if I had a great consumption of spirits; if I was at perfect liberty in fermentation. I should make the wash considerably stronger than we do now in Ireland, so as to extract from twelve to thirteen gallons of spirits from a hundred of wash.

Were you left perfectly at liberty, would you prefer the English, the Scotch, or the Irish system of distilling?—I should prefer the English system of distilling; I think there is very little difference between the Scotch and the Irish, excepting so far as regards the fermentation being limited to six days in Ireland.

Have you six days entire for fermentation?—The six days includes brewing, distilling, and fermentation; we have only four days for fermentation.

Can malt permits be purchased in Ireland?—I have known them to be purchased.

At what rate?—From four to five shillings a barrel; sometimes under that.

How much is that below the duty?—About six shillings.

In that case was there any thing to prevent the distiller, upon exporting his spirits, from receiving the same drawback per gallon as if no part of the malt duty had been evaded?—The period I allude to is three or four years back, when the distiller was obliged to shew malt permits for one-half of the quantity of the spirits he made, and of course he received a drawback as if he had actually used one-half malt.

All which was required was the production of the permits?—Yes, the distillers in Ireland have not worked under the late regulations respecting malt.

Is there any thing in the late regulations that, if acted upon, would prevent the purchase of permits, such as you have described?—I think the distillers in Ireland would find ways and means of purchasing permits, and getting credit for the malt duty.

Does the present law in Ireland respecting malt duty give general satisfaction, and is the revenue not at all endangered by it?—The present regulation, with regard to malt being used in the distilleries in Ireland, has not given general satisfaction; the distillers in Ireland conceiving that the law would be evaded to a considerable extent, have applied to the Chancellor of the Exchequer to have it repealed, and that the duty should be laid on in any other shape most convenient for the revenue.

What are the reasons that the present law respecting the malt duty does not give general satisfaction?—The distillers conceive that in many instances, and many situations, malt might be purchased with a very considerable mixture of barley, and at the same time be accompanied by malt permit for the entire quantity. The malt in that case would go for consumption either in the brewery or to the private distillers, and the distiller would receive the full drawback of ten shillings for every barrel of permit that he got in that way.

Do you think that a direct tax upon the spirits would give as great an amount of revenue, and do away that obnoxious part of the present law which obliges you to produce malt permit, and to make an oath that you have used that quantity for which you claim an allowance?—If the quantity of work is put on to the utmost extent that the stills are capable of doing, I do conceive that the duty would be better collected as a spirit duty, or a licence duty, and not be so oppressive to the trader. The distillers in Ireland are unanimously of opinion that the duty of 5*s.* 8*d.* per gallon, as a spirit duty, is too high, and holds out too great an encouragement to the illicit distiller, they are also of opinion, that the revenue would derive a larger sum from the distillery if the duty was lower, and the stills taxed to the full extent they are capable of doing. In mentioning this circumstance, I do not speak my own sentiments alone, but the sentiments of every distiller with whom I have had an opportunity of conversing or corresponding in Ireland.

If that regulation took place, to what sized still would you restrict the distiller to work?—The distillery of Ireland has been carried on in stills from five hundred to seventeen hundred and fifty gallons. They have been in use for a good many years back, and I apprehend Government are much better informed as to the actual quantity stills of that size are capable of making, than they are of stills under five hundred gallons.

If that regulation took place, to what sized stills would you restrict the distiller to work?—For the benefit of the distillers, as well as that of the revenue, I would recommend stills not under five hundred or one thousand gallons.

In your opinion if stills under such regulations were licensed, of one hundred gallons, would there be any facility of fraud thereby afforded?—The frauds that were committed

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mitted by ſtills in many country ſituations in Ireland were carried on to a very great extent; the ſmallneſs of the ſize of the ſtills, and the facility of conſequence afforded to making alterations in the head and other apparatus belonging to the ſtill, afford, in my opinion, a very great facility to the commiſſion of fraud; at the ſame time it is very well known that in many ſituations in the country of Ireland, the coppers have been worked as ſtills during the night, which I believe is a very general practice in Ireland.

Do they ever uſe wooden heads?—I never ſaw any.

You have ſaid that the duty on ſpirits in Ireland is too high, how much per gallon do you conceive that that duty ought to be reduced?—I think that if the ſpirit duty of four ſhillings a gallon was to remain as it is, and the diſtiller left at liberty to uſe as much or as little malt as he pleaſes, the revenue would be conſiderably benefited, the diſtiller would in that caſe be enabled to ſell his ſpirits at ſuch a price as would very materially leſſen the profit of the illicit diſtiller.

Do you ſee any objection to a diſtiller in Ireland working for exportation to England under a ſeparate entry, in the ſame manner as Scotland at preſent works for England?—I think it would be attended with conſiderable inconvenience to the Iriſh diſtiller.

In what reſpects?—In putting them to the expence of a ſeparate eſtabliſhment and erections for the Engliſh market, which would be far too large for the capitals employed in that trade.

Would the revenue be as well ſecured in Ireland as you have ſtated it to be in Scotland?—If the eſtabliſhment is totally ſeparated, and at a moderate diſtance from any other diſtillery, and a proper mode of ſurveying that diſtillery followed, I think the revenue may be ſecured by having the ſpirits regularly locked up, and put into the King's ſtores.

Do you ſee any objection to a diſtiller in Ireland working under a ſeparate entry for exportation to Scotland, in the ſame manner as a diſtiller in Scotland works for home conſumption?—No, I ſee nothing to prevent it, further than the expence of a ſecond eſtabliſhment.

Would the revenue be ſufficiently ſecured?—I doubt much whether it would.

State your reaſons?—I think they would be able to draw an additional quantity from the waſh, and alſo have an opportunity of renewing that waſh, owing to the ſtills being able to do more work than is put upon them.

Would it be ſafe, ſuppoſing the quantity of work required by law to be increaſed?—I think it would.

Do you ſee any objection to a diſtiller in Britain being allowed to work for Ireland, under a ſecond entry, in the ſame manner and according to the ſame law as Ireland herſelf works?—I ſee no objection to that, except, as I have before ſtated, the putting the diſtiller to the expence of a ſecond eſtabliſhment.

Would the revenue be ſufficiently ſecured?—If the utmoſt quantity of work was put upon the ſtill which it is able to perform, I think it would.

Would the inconvenience to the Iriſh diſtiller, of being obliged to have a ſeparate eſtabliſhment for diſtillery for exportation, be greater to him than to a diſtiller of equal capital in Scotland?—A ſecond eſtabliſhment would be equally inconvenient to a diſtiller with a limited capital in either country.

When you recommend adding more work upon the ſtills, and decreaſing the duty, as the means of collecting the duty better than at preſent, do you intend any thing further by that than to ſay, that, by leſſening the temptation and increaſing the difficulties of ſmuggling, the revenue would probably be increaſed?—I mean to ſay that.

Are not the worts let down from the cooler into the fermenting back in Ireland, at an earlier period than they are in England?—The time that the worts are let down into the backs for fermentation depends entirely upon the temperature of the day.

Do they not require a ſhorter time to cool to the degree of temperature required?—The quantity of worts being greater, takes up a conſiderable deal more time, but they are let down at a higher heat than they are in England.

Are you not obliged, in order to perform the whole proceſs within the ſix days which the law requires, often to let down your liquor into the fermenting back before it is ſufficiently cool, to the great injury of your worts?—Our produce is very frequently injured, to a great extent, from the high heat at which we are obliged to let down our worts, in order to facilitate the operation of fermentation.

Are you not obliged to commence a ſpeedy fermentation?—We are obliged to commence a ſpeedy fermentation.

Are you not aware that a ſpeedy commencement of vinous fermentation is the moſt certain way to prevent the worts having an acid tendency?—A ſpeedy fermentation tends very much to bring on an acid fermentation before the worts are completely fermented.

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Mr. Brown.

Is it neceſſary in making ſtrong waſh, to uſe a greater proportion of malt than in weak?—It is not neceſſary to uſe a greater proportion of malt in making ſtrong waſh than weak; the worts are drawn off from the maſh tun at as high a convenient ſtrength as can be procured; whatever additional ſtrength is required may be made up by the lob prepared from barley flour.

What is your expence of coals in making a gallon of ſpirits?—The expence of coals will be five pence halfpenny a gallon.

At what do you eſtimate your expence of wear and tear, owing to your rapid mode of diſtillation?—The waſte of materials in rapid diſtillation I eſtimate at ſix per cent. upon the value of the materials, equal to three pence per gallon; the wear and tear of ſtills, and men's wages for rapid diſtillation, I eſtimate at one penny per gallon; I beg to add, that there is an inconvenience arifing to Iriſh ſpirits going into the Engliſh market, of two pence halfpenny per gallon more than the Engliſh diſtiller pays, owing to the duty being paid upon the Iriſh ſpirits by gauge, while the Engliſh diſtiller is allowed to ſend out his ſpirits by weight.

What ſtrength of worts do you refer to in ſpeaking of ſtrong worts?—Worts that would produce from ſixteen to nineteen gallons of ſpirits from a hundred gallons of waſh.

Can you clear your maſh-keive or tun as well if you are required to make a rich extract with a ſmall proportion of malt, as with a larger?—We could clear our maſh keive ſufficiently with a fourth or a fifth of malt, ſo as to procure a wort at the ſtrength required in England or Scotland, the difference being made up with lob, as before deſcribed.

Where the worts muſt neceſſarily be made productive, and the practice of enriching them with lob takes place, what is that lob generally made from?—It may be made from wheat flour, from barley flour, or from malt flour.

Which of thoſe is it uſually made from?—From barley or malt flour.

From which of thoſe two chiefly?—It depends entirely upon the choice of the diſtiller.

Which would you prefer as a diſtiller?—If I was in England I ſhould prefer the barley flour, as being the cheapeſt.

Which would you prefer in Ireland?—I believe I ſhould alſo take the barley there; malt would not produce ſo good flour in Ireland.

Do you know which they prefer in England?—I do not know which they make uſe of in England.

Would oatmeal anſwer the purpoſe better or worſe than either?—I think it would anſwer worſe than either, although it may be uſed for the ſame purpoſe.

Do you know whether they are in the habit of enriching their worts with lob in England?—I have been told ſo, but I do not know it.

Is it uſual to enrich the worts with lob in Ireland?—We have no occaſion for it in Ireland, as the worts can be made ſufficiently ſtrong to produce ten gallons of ſpirits without the uſe of lob.

Have you ever worked in Ireland with waſh ſo ſtrong as to produce from ſixteen to nineteen gallons?—Never in Ireland; we could not work under the Iriſh law with worts of that ſtrength.

WILLIAM AITCHISON, ESQ.

Mr. Aitchiſon.

STATE to the Committee the quantities of waſh, and of ſpirits from that waſh that a Scotch diſtiller is by law required to produce in twenty-eight working days from ſtill-room of 500 gallons, working for home conſumption?—The quantity of waſh we are required to make by law is 550,686 gallons, which, at 16½ gallons from the hundred, muſt produce 90,865 gallons, one to ten over hydrometer proof.

Have you any five hundred gallon ſtills in Scotland for home conſumption?—None that I know of.

Do you know of any of three hundred?—No.

Do you know any of more than one hundred and fifty?—Not that I know of.

What is the ſize that you do know of?—I know of none but my own; mine is 110, it was 100, encreaſed 10 per-cent.; what others are I do not know.

Is not your calculation made on the ſuppoſition of the working of five ſtills of 100 gallons each?—Yes.

Is it your opinion, that if you were to work a ſtill of 500 gallons you could produce that quantity?—I cannot ſay whether I could or not, never having tried it.

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If you could make that quantity from a ſtill of 500 gallons, does it not neceſſarily follow that the 100 gallon ſtills are not required by law to make any thing like the quantity they could produce within the year?—It was formerly thought that we could not make the quantity required by law in a ſtill above fifty gallons, but from the alteration of our furnaces, where we are under no reſtraint in point of alteration, I now find that I can make my proportions by law from a ſtill of the ſize of 110 gallons. *Mr. Aitchiſon.*

Have you in fact, any doubt in your own mind whether you could make the ſame quantity from a 500 gallon ſtill?—Yes, I have ſome doubt; but before making trial, I could not poſitively ſay whether I could or could not.

Does not your general knowledge as a diſtiller enable you to anſwer the queſtion, even before you have made the trial?—It does not.

JOSEPH BENWELL, Eſquire.

THE duty payable on ſpirits in Scotland manufactured for home conſumption, being per gallon 5*s.* 1½*d.* and the duty payable on Engliſh ſpirits going to Scotland being per gallon 6*s.* 0*d.* but excluſive of malt duty, do you conceive the ſix ſhillings thus payable upon Engliſh ſpirits going to Scotland ſufficient to countervail the inconveniencies reſulting to the Scotch diſtiller from his ſyſtem of diſtilling, in compariſon with the Engliſh ſyſtem of diſtilling?—The making a rate or countervailing duty on Engliſh ſpirits imported into Scotland different from the duty paid in that part of the United Kingdom on ſpirits made for home conſumption, took place, I think, in the year 1799; the difference, if I recollect right, was then one ſhilling per gallon, and agreed to on the part of the diſtillers of England by way of making up to the Scotch diſtiller for the loſſes that he might ſuſtain by the rapid mode of work, ſince which time the duty on ſpirits in Scotland as well as in England has been advanced 50 per-cent.; the malt duty has been advanced more than 200 per-cent.; the licence duty in Scotland has been raiſed threefold, from £.54. to £.162. per gallon on the contents of the ſtill; the price of corn has ſince that time riſen, I believe, nearly cent. per cent.; if the difference of one ſhilling at that time was not more than ſufficient to protect the trader of Scotland from having his market ſupplied by ſpirits manufactured in England, it will follow that the difference of one ſhilling and a halfpenny, which I think is the whole exiſting difference at preſent, (the malt duties in both parts of the United Kingdom being taken into the account) will not be an adequate allowance in proportion to that agreed to in the year 1799. *Mr. Benwell.*

What would, in your opinion, be an adequate allowance at preſent?—It is impoſſible for me to ſtate with any accuracy what would be a ſufficient allowance to protect the Scotch trader. In the year 1799, it was rather admitted as a ſum that would effectually ſecure him, than as originating in any minute calculation as to the real loſſes that might be ſuſtained; if one ſhilling was not too great an allowance then, double that ſum would not be at all out of proportion now, under exiſting circumſtances.

Veneris, 12° *die Maii* 1809.

Lord BINNING in the Chair.

JOHN JAMESON, Eſquire.

IS the information contained in your printed Statement grounded upon your own experience as a diſtiller?—It is. *Mr. Jameſon.*

You mention in your printed Statement, that the reſtriction with reſpect to the time for fermentation operates more ſeverely in Ireland than it would do either in England or in Scotland, as the corn in Ireland is not only inferior in quality, but a great proportion of it actually damaged, from having been heated or damaged in the field; have you had any experience in Scotch barley?—I have.

Is the barley in Ireland more frequently injured by bad weather during harveſt than the Scotch?—Much more frequently.

To what part of Scotland do you allude, or do you allude to the whole of Scotland?—I allude to the whole of Scotland.

Do you know what barley they principally make uſe of in Scotland for the purpoſe of making malt?—I believe that many of the diſtillers make uſe of Engliſh barley.

Engliſh barley is imported into Scotland by ſea?—It is.

Is there any thing to prevent Ireland from being ſupplied in the ſame way with

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Mr. Jameſon.

Engliſh barley that Scotland is, and making Engliſh barley into malt in the ſame manner that they do in that country?—I believe the expence of bringing it to Ireland is greater than that of carrying it to Scotland.

In what does the additional expence conſiſt?—In freight, I ſuppoſe, and other charges.

What other charges?—I do not know whether the charges on landing it in Ireland are more than in Scotland or not; I ſhould think they are.

Are not all the expences attendant upon a voyage to Ireland, greater than on the coaſting trade, as it is carried on to Scotland?—Certainly.

You mention that the proportion of ſpirits required in Ireland cannot be made without the moſt rapid diſtillation, do you mean that to apply to ſtills of all dimenſions?—To ſtills of all dimenſions, from 500 gallons and upwards; I have had no experience of any ſmaller ſtills.

Do you apprehend that the neceſſity of rapid diſtillation ariſes from the limitation of time that is allowed for fermenting?—It does not; it ariſes from the quantity of ſpirits neceſſary to be produced.

Is there no operation produced by the limitation of time as to fermentation, rendering it more neceſſary to uſe a rapid ſyſtem of diſtillation, in order to complete the quantity of ſpirits required?—The ſame rapid mode of diſtillation would be neceſſary were there no reſtriction on the fermentation.

Is it not underſtood that a greater quantity of ſpirits could be extracted from the ſame quantity of grain by ſlow diſtillation than by quick?—There is a certain waſte in rapid diſtillation.

Is the rapid diſtillation which you take notice of neceſſary in conſequence of the number of charges that by law you are required to make in the courſe of twenty-eight days?—It is.

In what time is one charge of a ſtill of 500 gallons uſually completed?—That depends greatly upon the quantity of waſh put into the ſtill; I ſuppoſe about twenty or twenty-five minutes.

Do you mean the charging, or the charging and working off?—The charging and working off.

How many charges are requiſite by law in the courſe of twenty-eight days?—The charges by law are quite different from the charges I have mentioned. Ninety-ſix charges by law is the calculation from which the quantity of ſpirits required to be produced in a 500 gallon ſtill is made up; the ninety-ſix charges regard the ſpirits produced from the low wines or ſinglings, each charge of the ſtill ſuppoſed to be ſeven-eighths full; it is merely a rule for making up the proportion of ſpirits required within the month, and not a rule by which the diſtiller is bound to work.

Is it of the fermentation or the diſtillation that you ſpeak, in what you ſay of the rapid mode of working required in Ireland?—When I ſpeak of the rapid mode of working the ſtill, I allude to diſtillation.

Do you mean to ſay that you can, by rapid diſtillation, produce more ſpirit than by ſlow, from a given quantity of grain?—No, I did not mean to ſay ſo.

Then what is the reaſon for your diſtilling in ſo rapid a manner as you repreſent?—To make the proportion of ſpirits required by the law.

How do you reconcile your anſwers to the two laſt queſtions?—Rapid diſtillation will not give a greater proportion of ſpirits from grain, though it requires rapid diſtillation to produce the quantity required by law; rapid diſtillation requires a proportion of corn equally great with the proportion of ſpirits produced, but the ſame or a greater proportion of ſpirits, could be produced from the ſame corn by ſlow diſtillation.

You mention in your printed Statement, that it is well known that almoſt all the diſtillers in Scotland can produce ſeventeen and a half gallons of ſpirits from one hundred gallons of waſh, and that many have done it; upon what do you ground that aſſertion?—I was in Scotland laſt ſummer, and knew that it was done.

Where was it done?—In ſeveral diſtilleries in Scotland.

Were you told it by the diſtillers themſelves, or was it from the information of other perſons?—I was told it by the diſtillers themſelves.

Had you their permiſſion to mention this circumſtance, or was it merely communicated to you in a ſecret and confidential manner?—It was given to me as no ſecret.

Then ſtate the names of thoſe diſtillers who mentioned that circumſtance to you?—Mr. John Dewar, of the houſe of Bald and Company of Alloa, and Mr. Andrew Stein, ſon of John Stein, of Kennett Pans.

Did

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Mr. Jameſon.

Did they ſpeak of their own practice?—They did.

If only two diſtillers gave you that information as to their practice, how came you to ſtate that many of the diſtillers of Scotland actually produce 17½ gallons?—The law of Scotland is ſuch that every diſtiller almoſt knows what the other is doing; and I was informed, that before the weather got ſo very warm, many of them had produced 17½ gallons of ſpirits.

Did Meſſrs. Dewar and Stein therefore ſpeak of the practice of other perſons as well as of their own practice?—They did; and it ſeemed no ſecret, as every exciſeman, I believe, knew it.

Upon what do you found that belief?—Upon what I underſtood.

From whom?—I cannot ſay exactly, but general converſation.

Was it merely from general report or converſation with the exciſe officers?—A general converſation upon the buſineſs.

With the exciſe officers?—No.

Then it was from general report?—It was.

If you were left completely at liberty, would you prefer the ſyſtem of diſtilling practiſed in England, in Ireland, or in Scotland, for home conſumption?—So far as I am able to judge, I prefer the practice of England.

Which of the two would you prefer, the ſyſtem of Ireland or the ſyſtem of Scotland, for home conſumption?—I would prefer the ſyſtem of Ireland, with a ſmall alteration in the law.

Will you mention what alteration in the law?—The reſtriction as to fermentation.

Are you well acquainted with the mode of working in Scotland for exportation to England?—I am.

Do you conceive the Scotch export regulations to be ſuch as to ſecure the revenue, or do you apprehend that fraud is practiſed?—From what I could learn when in Scotland, I was convinced that no part of the ſpirits made there for the Engliſh market did or could go into conſumption in Scotland, I therefore conceive the revenue completely ſecured. I found this was alſo the opinion of the Scotch diſtillers working for the home market, who would be naturally jealous of ſuch interference.

Do you ſee any objection to the diſtillers in England working for exportation to Scotland according to the laws and regulations followed in Scotland, for home conſumption?—I ſee no further objection than obliging the diſtiller to be at the expence of erecting and maintaining a ſeparate eſtabliſhment.

Would the revenue be ſecured by that means?—I think it would.

Do you ſee any objection to the diſtillers in Scotland working for exportation to Ireland according to the regulations of Ireland, if an adequate proportion of work were put upon the ſtills?—No further than the ſame objection applying to that as to the laſt.

Would a greater proportion of work than what is now requiſite in Ireland be requiſite with reſpect to ſpirits made in Scotland for exportation to Ireland, working according to the regulations of Ireland?—I think about one-fifth part more work would be requiſite, and I conceive the ſame proportion ought to be increaſed in Ireland.

Do you ſee any objection to a diſtiller in Ireland working for exportation to Scotland according to the laws and regulations of Scotland, for home conſumption, having a due proportion of work put upon the ſtill?—I think it would be hazardous to the revenue to allow ſpirits to be made in Ireland, even for exportation, under any other regulations than at preſent exiſt with regard to home conſumption in Ireland.

In what reſpects do you think the revenue would ſuffer?—I do not conceive Ireland to be in that ſtate of forwardneſs that either England or Scotland is, and therefore I do not conceive the laws for the protection of the revenue would be ſo well enforced.

Would not thoſe laws be equally well enforced as the laws now are in Ireland?—I do not think they would, becauſe when as much work is laid upon the ſtill as it is able to perform, the law ſecures the revenue, and leſs depends upon the vigilance of the officer of exciſe.

Do you ſee any objection to a diſtiller in Ireland working for exportation to England, according to the practice of Scotland when working for England?—I can ſee none, except what I have already mentioned as to England and Scotland, if the ſpirits made for the Engliſh market can be completely prevented from going into conſumption privately in the Iriſh market.

Would not that be the caſe if they worked in Ireland under a ſeparate entry, and

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Mr. Jameſon.

and in a ſeparate houſe, as they do in Scotland for exportation to England?—I am doubtful whether the law would be ſo well enforced in Ireland.

Why do you conceive it would not be ſo well enforced in Ireland?—Becauſe the preſent diſtillery laws in Ireland have never been adequate to the ſecurity of the revenue until a proportion of work was impoſed on the ſtill equal to what it could perform.

The ſyſtem in Ireland therefore to which you allude in your printed Statement, applies merely to the proportion of work put upon the ſtills, and has no reference to the execution of the law there by the revenue officers?—I would always depend more upon the law than the officers of exciſe for the payment of the revenue.

Do not the officers of exciſe put that law into execution?—The law formerly was not put in execution; but the diſtiller being obliged to pay for the quantity of ſpirit the law requires, whether he makes them or not, ſecures the revenue.

If Ireland ſhould work for exportation to England, in the ſame manner as Scotland works for exportation to England, would not the diſadvantage of 1*s.* 6¼*d.* per gallon, ſtated in your printed Statement, which Ireland at preſent labours under on ſpirits exported to England be at an end?—It would be at an end to the extent of 1*s.* 3¼*d.*

Having ſtated the diſadvantage to Ireland in her exports to Scotland at 3*s.* 1¼*d.*, if you were to work for exportation to Scotland exactly as the diſtiller in Scotland for home conſumption works, would you be relieved from the diſadvantage with reſpect to ſpirits exported to Scotland?—To the amount of the diſadvantages to Ireland from internal regulations, being about 1*s.* 3½*d.*

Do you ſee any objection to the regulation of the ſtrength of ſpirits in Ireland by the hydrometer?—I think it a deſirable thing in Ireland to put the diſtiller as much as poſſible out of the power of the officer; and ſuch a regulation would have a contrary effect.

Do you think the revenue better or worſe ſecured by large ſtills or by ſmall ones?—There is no doubt that the revenue is much better ſecured in large ſtills than in ſmall ones.

You ſay that you think it a deſirable thing to put the diſtillers in Ireland out of the power of the officers; deſirable to whom?—Both to the diſtillers and the revenue.

When you ſpeak of Ireland not being ſo forward as England, do you mean to confine that merely to the operation of the revenue laws, or to what other points do you mean to extend it?—The revenue laws in Scotland have gradually advanced to greater purity in the adminiſtration of them; I conceive the ſame advancement to be now going on in Ireland, though not ſo forward.

What induces you to think that the ſtills in Scotland can perform one-third more work than the law now impoſes upon them?—I was myſelf a diſtiller in Scotland about ſix years ago, and could have performed one-third more work than the law impoſed.

On what account do you affirm that the Iriſh diſtillers are ſcrewed up nearly to the utmoſt pitch of their power?—Becauſe nearly as much work is laid upon the ſtill as can be performed.

How many times are the ſtills in Scotland calculated to work off in twenty-four hours?—I do not recollect.

Have you never heard that the duty is calculated upon their being worked off 180 times in 24 hours?—I do not underſtand that that is the principle upon which the calculation is made.

Do you underſtand that in point of fact they work as often, or oftener, than that number of times?—I ſuppoſe it may be about that; it will depend upon the ſize of the ſtill.

Do you mean to aſſert that they can be worked off one-third oftener than that number?—I mean that they can make about one-third more ſpirits within the month.

One-third more than what?—Than is required by the law.

How long is it ſince you were a diſtiller in Scotland?—Between five and ſix years.

Are you able to ſay how often within the twenty-four hours you at that time thought it was neceſſary to work off your own ſtill?—It was worked from five to eight minutes each charge of the ſtill.

How often is it neceſſary to work off the ſtill in Ireland, in order to produce the quantity required by the law?—That depends upon the ſtill very much.

According

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According to the conſtruction of the Iriſh ſtills?—A ſtill of 1500 gallons takes about three quarters of an hour to run a charge of waſh, but to run a charge of low wines or ſinglings requires about an hour and a half, according to the charge the ſtill will work with.

What is the time required to work off a ſtill of 500 gallons?—It takes proportionably leſs time; I cannot exactly ſay.

By "proportionably," do you mean that it can be done in one-third of the time which a ſtill of 1,500 gallons requires?—It depends very much upon the ſtill, and the charge ſhe takes in.

Is not the form of the Iriſh ſtill regulated by law?—It is.

Is there not a general proportion of the contents of the ſtill, which is ſuppoſed to be its proper charge?—A ſmall ſtill can do a greater proportion of work according to its ſize than a larger one.

Will you ſtate what proportion of the contents of the ſtill is the uſual charge of a 500 gallon ſtill?—About one-third, I believe.

What time does it take to work off a 500 gallon ſtill charged with about one-third?—I ſuppoſe about twenty minutes.

What is the uſual quantity of the charge of a 1,500 gallon ſtill?—It is generally leſs than one-third; it depends very much upon the ſtill; one ſtill will take in a larger charge than another.

Do you mean one ſtill of the ſame materials, the ſame dimenſions and ſhape, and the ſame thickneſs?—I do.

Do you apprehend that the difference of the charge between two ſtills, ſuch as deſcribed, is material?—I have known a difference of nearly 200 gallons.

Do you then underſtand that between two ſtills of 1,500 gallons, which are generally charged with about one-third of their contents, there is likely to be a difference of 200 gallons, as to the quantity which they would conveniently work off?—It ſometimes happens.

Do you know upon what that difference depends?—I do not.

Does it depend upon the conſtruction of the furnace?—It may in ſome meaſure, but I have known it to happen upon the ſame furnace.

Do you know whether the Scotch licence ceaſes whenever the quantity of ſpirits computed at 16⅔ per cent. from the waſh, appears to extend to 2,025 gallons per gallon of the content of the ſtill?—It does.

Would the diſtiller be allowed to work a greater quantity, if he completed that amount before the expiration of his licence?—I believe not

Then what advantage do you conceive the Scotch diſtiller to derive from being able to work off one-third more ſpirits within the time than he is required to produce, ſuppoſing the fact to be ſo, if he is not allowed to make a greater quantity?—It is an advantage to have time to make the quantity required by law.

By what part of the Iriſh regulations are the Iriſh diſtillers now ſcrewed up nearly to the utmoſt pitch of what they can perform?—The regulations impoſing the number of doublings.

Do you mean then that the Iriſh diſtiller is incapable of performing a greater number of doublings in ſtills of any ſize, than are at preſent required by law?—I have already ſtated that he could perform about one-fifth part more, according to the proportion laid upon ſtills, from 500 gallons upwards.

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List of ACCOUNTS in the following Appendix.

N° 1.—Account of the Rate of Malt Duty payable in England - - - - p. 111
2.— - D° - of Spirits made in England - - - - - - - - ibid.
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6.—Account of Spirits imported into Ireland from England - - - - ibid
7.— - D° of Spirits exported from Ireland into England - - - - ibid.
8.— - D° of Spirits exported from Scotland into England (Exciſe, England) - p. 113
9.—Another Account (Exciſe, Scotland) - - - - - - - - ibid.
10.—Account of Spirits imported into Scotland from England (Exciſe, Scotland) ibid.
11.—Another Account (Exciſe, England) - - - - - - - - p. 114
12.—Countervailing Duties and Drawbacks reſpecting Spirits imported and exported between England and Ireland, &c. - - - - - - - - ibid.
13.—Account of Spirits exported from Scotland to Ireland - - - - p. 115
14.—Rate of Malt Duty payable in Scotland - - - - - - - p. 116
15.—Account of Engliſh-made Spirits exported to Scotland, and from thence to Ireland (Exciſe, Scotland) - - - - - - - - - - ibid.
16.—Another Account (Exciſe, England) - - - - - - - ibid.
17.—Account of Spirits made in Scotland - - - - - - - ibid.
18.— - D° - of Incumbrance of Malt and Spirit Duties in Ireland - - p. 117
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20.— - D° - of Incumbrance of Malt and Spirit Duties in England - - - ibid.
21.— - D° - of Spirits imported into Scotland from Ireland - - - - p. 118
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27.—Names of entered Corn Diſtillers in the Lowlands of Scotland - - - p. 121
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30.—Number of Gallons of Spirits made by legal Stills in Ireland, in 1807 & 1808 - ibid.
31.—Number of Barrels of Malt uſed in the Breweries in Ireland, in 1807 & 1808 - ibid.
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34.—Number of Quarters of Malt on which Duty was paid in England, in 1807 & 1808 p. 124
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36.—Number of Gallons of Spirits made by Stills in England, in 1807 & 1808 - ibid.

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APPENDIX of ACCOUNTS.

N° 1.—An Account of the Rate of MALT DUTY payable in England.

	Made in England, per Buſhel.			Brought from Scotland, with Certificate, per Buſhel.			Brought from Scotland, without Certificate, per Buſhel.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Annual, commenced 24th June - -	—	—	6	—	—	3	—	—	6
Ditto, commenced 26th March - -	—	—	$9\frac{5}{6}$	—	—	$4\frac{3}{4}\frac{10}{20}$	—	—	$9\frac{5}{6}$
43 Geo. 3. ch. 69 - - - - - - -	—	1	$-\frac{1}{4}$		—			—	
43 Geo. 3. ch. 81. - - - - - - -	—	2	—	-	-	-			8
£.	—	4	4	—	—	$7\frac{3}{4}\frac{10}{20}$	—	1	$11\frac{3}{4}$

Exciſe-Office, London, 16th March 1809.

J. Kemp, Accomp^{t} Genl.

N° 2.—An Account of the Number of Gallons of SPIRITS made in England, between 10th June 1808 and 5th January 1809; diſtinguiſhing CORN from SUGAR Spirits.

	Gallons of Corn Spirits.	Gallons of Sugar Spirits.
Between 10th June 1808 and 5th January 1809 - - -	240,697	930,333

Exciſe-Office, London, 16th March 1809,

J. Purdie, Genl Acco^{t}.

N. B. The Duties being charged on each Gallon of Waſh, the above are the computed Quantities of Spirits from the Proportions the Number of Gallons of Waſh bear to thoſe of Spirits reſpectively.

N° 3.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar which have been imported into Ireland from Scotland ſince 10th June 1808 to 5th January 1809, together with the Duties payable thereon, and how much thereof has been paid, and how much remains due; and alſo, what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809; ſpecifying the Ports to and from which ſuch Imports have been made.

CORN SPIRITS IMPORTED FROM SCOTLAND.

Ports into which Imported	Ports whence Imported.	Quantity Imported.	Duty payable			Duty paid.			Amount of Duty remaining due.			Quantity remaining in Store.
		Gallons.	£.	s.	d.	£.	s.	d.	£.	s.	d.	Gallons.
Belfaſt -	Glaſgow -	2,502	767	17	3	767	17	3	-	-	-	Cannot be returned from this Department.
	Kirkaldy -	7,381	2,265	12	7	2,265	12	7	-	-	-	
	Greenock -	4,293	1,317	16	6	1,317	16	6	-	-	-	
Newry - -	Greenock -	26,924	8,264	12	8	8,264	12	8	-	-	-	
Dublin -	Glaſgow -	23,285	7,147	8	7	7,147	8	7	-	-	-	
	Greenock -	114,272	32,926	13	4	32,401	9	7	525	3	9	
	Alloa - -	50,284	15,434	17	—	15,436	—	—	-	-	-	
	Total -	228,941	68,124	17	11	67,600	17	2	525	3	9	—

No Sugar Spirits Imported into Ireland.

Cuſtom-Houſe, Dublin, 15th March 1809.

H. B. Hautenville, For the Inſpector Genl of Imports & Exports.

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N° 4.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been Exported from Ireland into Scotland ſince 10th June 1808 to 5th January 1809, together with the Duties payable thereon; and how much thereof have been paid, and how much remained in His Majeſty's Stores on ſaid 5th January 1809; ſpecifying the Port to and from which ſuch Export has been made.

None.

Cuſtom-Houſe, Dublin, 15th March 1809.

H. B. Hautenville,
For the Inſpector Gen[l] of Imports and Exports.

N° 5.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been exported from Ireland to Scotland ſince 10th June 1808 to 5th January 1809, together with the Duties payable thereon, and how much thereof have been paid, and how much remains due; and alſo, what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809; ſpecifying the Ports to and from which ſuch Export has been made.

So far as relates to the Department of the Commiſſioners of Exciſe in Scotland - - Nil.

Exciſe-Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp[t] General.
R. Wharton Duff, Comp[r].

N° 6.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, Imported into Ireland from England ſince 10th June 1808 to 5th January 1809; together with the Duties payable thereon, and how much thereof have been paid, and how much remains due; and alſo, what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809; ſpecifying the Ports to and from which ſuch Imports have been made.

CORN SPIRITS IMPORTED FROM ENGLAND.

PORTS into which Imported.	PORTS whence Imported.	Quantity Imported.	Duty payable.	Duty paid.	Amount of Duty remaining due.	Quantity remaining in Store.
		Gallons.	£. s. d.	£. s. d.	£. s. d.	Gallons.
Belfaſt - - - -	Liverpool - - -	8,602	2,640 8 2	2,640 8 2	- - -	Cannot be certified in this Department, but will be returned by the Storekeepers.
Dublin - - - -	London - - - -	2,393	734 13 8	734 13 8	- - -	D°
	Total - -	10,995	3,375 1 10	3,375 1 10	—	—

No Sugar Spirits Imported into Ireland.

Cuſtom-Houſe, Dublin, 15th March 1809.

H. B Hautenville,
For the Inſpector Gen[l] of Imports and Exports.

N° 7.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been Exported from Ireland into England ſince 10th June 1808 to 5th January 1809; together with the Duties payable thereon, and how much thereof have been paid, and how much remained in His Majeſty's Stores on ſaid 5th January 1809; ſpecifying the Port to and from which ſuch Export has been made.

CORN SPIRITS EXPORTED TO ENGLAND.

PORTS Exported from.	Liverpool.	London.	Total Export.	Duty payable thereon.	Duty paid.	Quantity remaining in His Majeſty's Stores on 5th Jan[y] 1809.
	Gallons.	Gallons.	Gallons.	No duty payable in Ireland on Irish Spirits Exported to England.	A Duty of 8s 2½d per Gallon is payable on Irish Spirits, on Import into England.	This cannot be certified in this Department, but will be returned by the Storekeepers.
Cork (for Ships uſe) - - -	- - -	- - -	796			
Drogheda - - -	2,548	- - -	2,548			
Dublin - - - -	- - -	6,234	6,234			
Newry - - - -	3,639	- - -	3,639			
Sligo - - - - -	12,656	- - -	12,656			
Total - -	18,843	6,234	25,873	—	—	—

No Exportation of Sugar Spirits.

Cuſtom-Houſe, Dublin, 15th March 1809.

H. B. Hautenville,
For the Inſpector General of Imports and Exports.

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N° 8.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been exported from Scotland into England ſince 10th June 1808 to 5th January 1809, together with the Duties payable thereon, and how much thereof have been paid, and how much remains due; and alſo what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809, ſpecifying the Ports to and from which ſuch Export has been made,

Quantity of Scotch Spirits Imported into England.		Duties payable thereon			How much thereof has been paid, and how much remains due.	What Quantity remained in His Majeſty's Stores on ſaid 5th January 1809	Ports to and from which ſuch Export has been made.
Corn. Gallons.	Sugar.	£.	s.	d.			
356,037½	None.	132,772	6	4½	The whole of the Duties were paid at landing.	None.	Alloa to London.
120,356½		44,882	18	10½			Leith to London.
682		254	6	7			Leith to Berwick.
121		45	2	5½			Leith to Newcaſtle.
477,197	—	177,954	14	3½	Since 10th June 1808 to 5th January 1809.		

Exciſe-Office, London, 27th March 1809.

J. Purdue, Gen[l] Accot.

N° 9.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been Exported from Scotland into England ſince 10th June 1808 to 5th January 1809, together with the Duties payable thereon, and how much thereof have been paid, and how much remains due; and alſo, what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809, ſpecifying the Ports to and from which ſuch Export has been made.

So far as relates to the Department of the Commiſſioners of Exciſe in Scotland.

From 10th June 1808 to 5th January 1809.	From what Port.	To what Port.	Gallons of Spirits one to ten over Hydrometer Proof, Extracted from Corn.	Gallons of Spirits one to ten over Hydrometer Proof, Extracted from Sugar.
Spirits exported from Scotland into England -	Leith - - -	London - -	122,850	—
	D° - - - -	Gateſhead - -	125	—
	D° - - - -	North Shields	128	—
	D° - - - -	Carliſle - - -	121	—
	D° - - - -	Berwick - -	862	—
	Alloa - - -	London - -	419,925	—
		Total - -	544,011	—

Exciſe Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp[t] General.
R. Wharton Duff, Comp[t].

N° 10.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been Imported into Scotland from England ſince 10th June 1808 to 5th January 1809, together with the Duties payable thereon, and how much thereof have been paid, and how much remains due; and alſo, what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809, ſpecifying the Ports to and from which ſuch Import has been made.

So far as relates to the Department of the Commiſſioners of Exciſe in Scotland - - Nil.

Exciſe-Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp[t] General.
R. Wharton Duff, Compt.

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No. 11.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, which have been Imported into Scotland from England ſince the 10th June 1808 to 5th January 1809, together with the Duties payable thereon, and how much thereof have been paid, and how much remains due; and alſo what Quantity remained in His Majeſty's Stores on ſaid 5th January 1809, ſpecifying the Ports to and from which ſuch Import has been made.

N. B. The above Account relating to Information from Scotland cannot be made out at this Office.

Excife-Office, London, 14 April 1809.

J. Kemp,
Accompt Gen[l].

N° 12.—An Account of the Countervailing DUTIES and DRAWBACKS now in force in reſpect to SPIRITS Imported and Exported between England and Ireland, and Scotland and Ireland.

DUTIES.—Ireland into Great Britain.

	From Corn.	From Sugar.
	Not exceeding 1 to 10 over Hydrometer Proof, and in proportion for any higher Degree of Strength, per Gallon.	Not exceeding 1 to 10 over Hydrometer Proof, and in proportion for any higher Degree of Strength, per Gallon.
	£. s. d.	£. s. d.
48 Geo. III. ch. 152 - -	— 8 2½	— 8 5

N. B. By the 49 Geo. III. ch. 8. the Importation of Britiſh or Iriſh made Spirits into Great Britain or Ireland reſpectively is ſuſpended until the 1ſt June 1809.

DRAWBACKS.—Great Britain into Ireland.

	From Corn.	From Sugar.
	1 to 10 over Hydrometer Proof, and in proportion for any higher Degree of Strength, per Gallon.	1 to 10 over Hydrometer Proof, and in proportion for any higher Degree of Strength, per Gallon.
	£. s. d.	£. s. d.
48 Geo. III. ch. 152 - -	— 8 2½	— 8 5

N. B. By the 49 Geo. III. ch. 8. the Importation of Britiſh or Iriſh-made Spirits into Great Britain or Ireland reſpectively is ſuſpended until the 1ſt June 1809.

Excife-Office, London, 27th March 1809.

J. Kemp,
Accompt Gen[l].

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N° 13.—SCOTLAND. An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, Exported from Scotland to Ireland, ſince the 10th June 1808 to the 5th January 1809, together with the Drawbacks claimed thereon, and how much thereof have been paid; ſpecifying the ſeveral Ports to and from which ſuch Export has been made.

Ports in Scotland from which the Exportations were made	Spirits of the Strength of 1 to 10 over Hydrometer Proof, made from Corn in Scotland, and exported to Ireland.											
	Quantities exported, per Returns from Export Ledgers.						Quantities per Debentures granted and paid at Excise Office, Edinburgh					
	For Ireland to the Ports of					Drawbacks to be claimed at 8s 2½d per gallon	Certified, landed at the Irish Ports of					Amount of Drawbacks actually paid.
	Dublin.	Belfaſt.	Newry.	Waterford	Weſt Port.		Dublin	Belfaſt.	Newry.	Waterford.	Weſt Port.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	£. s. d.	Gallons.	Gallons.	Gallons	Gallons	Gallons.	£. s. d.
Alloa - - - -	48,100	- - -	- - -	- - -	- - -	19,741 — 10	48,100	- - -	- - -	- - -	- - -	19,741 — 10
Glaſgow - - -	79,090	2,373	13,956	- - -	- - -	39,161 10 11½	60,608	2,373	- - -	- - -	- - -	25,848 9 —½
Greenock - -	188,834	12,019	36,370	- - -	1,865	98,125 14 —	187,638	12,019	36,370	- - -	1,865	97,634 16 10
Irvine - - - -	- - -	- - -	- - -	4,805	- - -	1,972 1 —½	—	—	—	—	—	—
Kirkaldy - - -	- - -	20,191	- - -	- - -	- - -	8,286 14 5½	- - -	20,191	- - -	- - -	- - -	8,286 14 5½
Leith - - - -	9,551	- - -	- - -	- - -	- - -	3,919 17 9½	—	—	—	—	—	—
Port Glaſgow -	1,372	- - -	- - -	- - -	- - -	563 1 10	1,372	- - -	- - -	- - -	- - -	563 1 10
	326,947	34,583	50,326	4,805	1,865	171,770 — 11	297,718	34,583	36,370	- - -	1,865	152,074 3 —

NOTE.—There were no Spirits made from Sugar exported from Scotland to Ireland during the Period ſpecified in the above Requiſition.

Exciſe-Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred Fothringham.
R. Graham.

Aw Turnbull, Clerk for Debentures.
Jo. Blackader, Accomp^t Genl.
R. Wharton Duff, Comp^t.

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No. 14.—An Account of the Rate of MALT DUTY payable in Scotland.

For every Bushel of Malt made in Scotland, from	Barley	Beer or Bigg.
	£. s. d.	£. s. d.
Annual Duty, 23d June	— — 3	— — 3
Annual Duty, 25th March	— — 4 7/8	— — 4 7/8
Consolidated Duty	— 1 — 2/3	— 1 — 2/3
Additional Duty, 1803 (temporary)	— 2 —	— 1 4
Total £.	— 3 8 1/8	— 3 — 1/8

Excise Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp^t General.
R. Wharton Duff, Compt.

No. 15.—An Account of the Quantity of English-made SPIRITS Exported to Scotland, and from thence exported to Ireland, between 10th June 1808 and 5th January 1809.

So far as relates to the Department of the Commissioners of Excise in Scotland - - - Nil.

Excise Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp^t. General.
R. Wharton Duff, Compt.

No. 16.—An Account of the Quantity of SPIRITS distilled in England, exported to Scotland, and from thence exported to Ireland, between 10th June 1808 and 5th January 1809.

N.B.—The above Account relating to Information from Scotland, cannot be made out at this Office.

Excise Office, London, 14 April 1809.

J. Kemp, Accomp^t Genl.

N° 17.—An Account of the Number of Gallons of SPIRITS made in Scotland, between 10th June 1808 and 5th January 1809, distinguishing Corn from Sugar Spirits.

		Gallons 1 to 10 over Hydrometer Proof.
From Corn -	Spirits made in the Lowlands and Highlands of Scotland for Home consumption, and for Exportation to England, from 10th June 1808 to the prohibition of Distillery from Grain, taking two-thirds of 33,490½ gallons, the Produce of the Highland Distillery, quarter from 10th May 1808 to 10th August 1808 - - - - - - - - -	628,852¾
From Sugar -	Spirits made in the Lowlands and Highlands of Scotland for Home consumption, and for Exportation to England, from 1st December 1808, the commencement of the Sugar Distillery, to 5th January 1809, both days inclusive - - -	232,985

Excise Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp^t General.
R. Wharton Duff, Compt.

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N° 18. (IRELAND.)—An Account of the Incumbrance of Malt and Spirit Duties on each Gallon of SPIRITS made in Ireland; diſtinguiſhing whether made from Corn or Sugar.

Corn Spirits.			Sugar Spirits.		
Incumbrance with reſpect to Malt Duty.	Direct Duty on Spirits.	Total Incumbrance per Gallon.	Incumbrance with reſpect to Sugar Duty.	Direct Duty on Spirits.	Total Incumbrance per Gallon.
1s. 8d. Britiſh.	4s. Britiſh.	5s. 8d. Britiſh.	2s. 5¾d. Britiſh.	5s. 11½d. Britiſh.	8s. 5d. Britiſh.

See 48 Geo. III. chap. 78. ſec. 1. & 3.

Sam. Hood,
Aſſiſt[t] Exam[r] Exciſe.—March 29th 1809.

N° 19. IRELAND.—An Account of the Number of Gallons of SPIRITS made in Ireland, between the 10th June 1808 and the 5th January 1809, diſtinguiſhing Corn from Sugar Spirits.

	Gallons.
Corn Spirits - - - - - - - - -	624,790
Sugar D° - - - - - - - - -	—

Sam. Hood, Aſſiſt[t] Exam[r] Exciſe.

N° 20.—An Account of the Incumbrance of MALT and SPIRIT DUTIES on each Gallon of Spirits made in England, diſtinguiſhing whether made from Corn or Sugar.

43 Geo. III. ch. 69 -
D° - - ch. 81 -

	Duties on a Gallon of Spirits made from Corn Waſh.
	£. s. d.
The Quantity of Malt uſed by Diſtillers in the making of a given Quantity of raw Spirit is ſubject to much Variation, and cannot be aſcertained with any degree preciſion; but from a Calculation made accordingly, from the beſt Information the ſurveying Officers can obtain of the Proportion of Malt ſo uſed,	
The Duty from the Malt is - - - - - - - - - -	— — $6\frac{1}{2}\frac{441}{1152}$
D° - from the Waſh - - - - - - - - - -	— 7 $2\frac{3}{4}\frac{432}{1152}$
	— 7 $9\frac{1}{2}\frac{873}{1152}$
Maidſtone Geneva is wholly made from Malt; the neareſt Calculation is,	
The Duty from the Malt - - - - - - - - - -	— — $6\frac{24}{25}$
D° - - from the Waſh - - - - - - - - - -	— 5 $4\frac{3}{4}\frac{5}{25}$
	— 5 11 $\frac{4}{25}$

N. B. The duty of 5s. $11\frac{4}{25}d.$ is on Spirit of the Strength of 1 in 6 under Hydrometer Proof. The Duty at the Strength of 1 to 10 over Hydrometer Proof, the Strength of Corn Spirits would be 7s. $9\frac{3}{4}\frac{57}{625}$.

48 Geo. III. ch. 152 -

	Duties on a Gallon of Spirit made from Sugar Waſh.
	£. s. d.
From the Cuſtom Duty on Sugar, calculating on the Proportion ſtated in the Act, of 1 cwt. for 54 Gallons of Waſh,	
The Duty from the Sugar is - - - - - - - - - -	— 2 $4\frac{1}{2}\frac{6}{21}$
D° - - from the Waſh - - - - - - - - - -	— 5 $11\frac{1}{4}\frac{15}{21}$
	— 8 4

Exciſe-Office, London, 20th April 1809.

J. Kemp,
Accompt[t] Gen[l].

199.

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N° 21.—An Account of the Quantity of SPIRITS, diſtinguiſhing whether from Corn or Sugar, Imported into Scotland from Ireland ſince the 10th June 1808 to the 5th January 1809; together with the Drawbacks claimed thereon, and how much thereof have been paid; ſpecifying the ſeveral Ports to and from which ſuch Import has been made.

So far as relates to the Department of the Commiſſioners of Exciſe in Scotland - - Nil.

Exciſe-Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp^{t} General.
R. Wharton Duff, Comp^{t}.

N° 22.—An Account of the Rate of Duty charged on SPIRITS upon their going from Scotland into England, and from England into Scotland.

So far as relates to the Department of the Commiſſioners of Exciſe in Scotland.

By ſtat. 43 Geo. III. cap. 69 4*s.* —43 Geo. III. cap. 81. 2*s.*—For every gallon, Engliſh wine meaſure, of Spirits of a ſtrength not exceeding that of 1 to 10 over hydrometer proof, and ſo in proportion for any higher degree of ſtrength made or diſtilled in England, and brought from thence into Scotland, to be paid by the Importer thereof before the landing thereof - - - - - - - - - - - - £.— 6 —

By ſtat. 48 Geo III. cap. 152. theſe Duties are ſuſpended for or during any period of time in which by or under the authority of any Act of Parliament paſſed or to be paſſed, the Diſtillation of Spirits from Corn in Great Britain ſhall be prohibited; and inſtead of them, the following Duties are directed to be levied; viz.

For every gallon, Engliſh wine meaſure, of Spirits of a ſtrength not exceeding that of 1 to 10 over hydrometer proof, and ſo in proportion for any higher degree of ſtrength, made or diſtilled from Corn or Grain in England, and imported or brought from thence into Scotland, to be paid by the Importer thereof before the landing thereof - - £ — 6 —

For every gallon, Engliſh wine meaſure, of Spirits of the ſtrength not exceeding that of 1 to 10 over hydrometer proof, and ſo in proportion for any higher degree of ſtrength, made or diſtilled in England from Sugar, and imported or brought from thence into Scotland, to be paid by the Importer thereof before the landing thereof - - - — 4 3

N. B. By ſtat. 45 Geo. III. cap. 100. Diſtillers in Scotland for exportation to England ſhall produce at leaſt 18 gallons of Spirits, at the ſtrength of 1 to 10 over hydrometer proof for every 100 gallons of Wort or Waſh, if a deficiency, Duty is to be charged at the rate of 20*s.* for every gallon of ſuch Spirits ſo deficient. This Duty is ſuſpended by ſtat. 48 Geo III. cap. 152. during the prohibition of Diſtillation from Corn, and inſtead thereof ſuch Diſtillers are made chargeable with a duty of 10*s.* for every gallon of Spirits of the ſtrength of 1 to 10 over hydrometer proof, deficient of the proportion of 21 gallons of ſuch Spirits for every 100 gallons of Wort or Waſh from Sugar.

Exciſe-Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. Graham.

John Wood, Accomptant.
James Bruce, Accomp^{t} General.
R. Wharton Duff, Comp^{t}.

N° 23.—An Account of the Rate of Duty charged on SPIRITS upon their going from Scotland into England, and from England into Scotland.

Imported or brought from Scotland into England.

	From Corn.		From Sugar.	
	Not exceeding 1 to 10 over Hydrometer Proof, per gallon.	Greater Strength than 1 to 10 over Hydrometer Proof, per gallon.	Not exceeding 1 to 10 over Hydrometer Proof, per gallon.	Greater Strength than 1 to 10 over Hydrometer Proof, per gallon.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Per 48 Geo. III. ch. 152. ſect. 4.	0 7 5½	0 7 5½ and a further Duty in proportion.	0 5 11½	0 5 11½ and a further Duty in proportion.

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N° 23.—*continued.*—Imported, or brought from England into Scotland.

	From Corn.		From Sugar.	
	Not exceeding 1 to 10 over Hydrometer Proof, per gallon		Not exceeding 1 to 10 over Hydrometer Proof, per gallon.	
	£. s. d.		£. s. d.	
Per 48 Geo. III. ch. 152. sect. 4	0 6 0		0 4 3	

Excise Office, London, 24th March 1809.

J. Kemp,
Accomp^{t} Genl.

N° 24.—An Account of the Quantity of SPIRITS distilled in Scotland, and exported to England; and the Quantity of Scotch SPIRITS exported from England to Ireland; between 10th June 1808 and 5th January 1809.

So far as relates to the Department of the Commissioners of Excise in Scotland.

	Gallons 1 to 10 over Hydrometer Proof.
Spirits distilled in Scotland, and exported to England, between 10th June 1808 and 5th January 1809 - - - - - - - - - - -	544,011

Excise-Office, Edinburgh, 29th March 1809.

T. Wharton.
Fred. Fothringham.
R. G aham.

John Wood, Accomptant.
James Bruce, Accomp^{t} General.
R. Wharton Duff, Compt.

N° 25.—An Account of the Quantity of SPIRITS distilled in Scotland, and exported to England; and the Quantity of Scotch SPIRITS exported from England to Ireland; between 10th June 1808 and 5th January 1809.

	Quantity of Scotch Spirits imported into England.	Quantity of Scotch Spirits exported from England to Ireland.
	Gallons.	
Between 10th June 1808 and 5th January 1809 - - - -	477,197	N ne.

Excise-Office, London, 24th March 1809.

J. Kemp,
Accomp^{t} Genl.

N. B. This Account is taken from the quantity imported into England; this Board having no direct knowledge of what is exported from Scotland.

N° 26.—An Account of the Incumbrance of MALT and SPIRIT DUTIES on each Gallon of Spirits made in Scotland, distinguishing the Duties in the Highlands and Lowlands, and whether made from Corn or Sugar.

Amount of the Duty on a gallon of Lowland Spirits for home consumption, from grain, at the strength of 1 to 10 over hydrometer proof, calculated according to the rates, proportions and restrictions of the Act 46 Geo. III. c. 102.

Licence

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Licence duty £.162. per gallon of ſtill's content, for which 2,025 gallons of Spirits are allowed, inde for each gallon of Spirits	£.	—	1 $7\frac{3}{16}$
Waſh Duty, 5*d.* per gallon of Waſh, $16\frac{1}{2}$ gallons of Spirits to be charged for each 100 gallons of Waſh, inde for each gallon of Spirits		—	2 $6\frac{1}{16}$
Spirit Duty per gallon, not exceeding the above proportions		—	1 —
Total per gallon of Spirits 1 to 10 over hydrometer proof, where the above proportional quantities from ſtill and waſh are produced	£.	—	5 $1\frac{1}{2}$

But as theſe proportions could not be uniformly adhered to, the Duty actually charged on each gallon of Spirits 1 to 10 over hydrometer proof, produced in the Lowlands of Scotland for home conſumption, from grain, from 10th November 1807 to the prohibition of the Diſtillery from grain by ſtat. 48 Geo. III. cap. 118, was 5*s.* $2\frac{1}{2}$*d.*

The quantity of Malt uſed by the Diſtillers in the Lowlands of Scotland for home conſumption from grain, from 1ſt October 1806 to 1ſt October 1807, extends, according to the books kept in the office, to 52,165 quarters, or 417,320 buſhels; the Duty on which, at 3*s* $8\frac{1}{2}$*d.* per buſhel, amounts to £.76,726. 0*s.* 5*d.* As the quantity of Spirits diſtilled in the Lowlands of Scotland for home conſumption, from grain, during that period, was 2,858,041$\frac{1}{4}$ gallons, this gives $6\frac{3}{4}$*d.* nearly of Malt Duty per gallon of Spirits. It is to be obſerved, that one Diſtiller in the Lowlands uſed Malt alone in his Diſtillery, of courſe he paid about 1*s.* more of Malt Duty per gallon of Spirits than the other Diſtillers.

Amount of the Duty on a gallon of Highland Spirits from grain, at the ſtrength of 1 to 10 over hydrometer proof, calculated according to the rates, proportions, and reſtrictions of the Act, 46 Geo. III. cap. 102.

Licence Duty £.10. per gallon of ſtill's content, for which 75 gallons of Spirits are allowed, inde for each gallon of ſpirits	£.	—	2 8
Waſh Duty $1\frac{1}{2}$*d.* per gallon of waſh, 10 gallons of Spirits to be charged for each 100 gallons of waſh, inde for each gallon of Spirits		—	1 3
Spirit Duty per gallon, not exceeding the above proportions		—	— 6
Total per gallon of Spirits 1 to 10 over hydrometer proof, where the above proportional quantities from ſtill and waſh are produced	£.	—	4 5

But as theſe proportions could not be uniformly adhered to, the Duty actually charged on each gallon of Spirits, 1 to 10 over hydrometer proof, produced from grain in the Highlands of Scotland, from 1ſt July 1807 to the prohibition of the Diſtillery from grain by ſtat. 48 Geo. III. cap. 118, was 4*s.* $8\frac{1}{2}$*d.*

The quantity of Malt uſed by Diſtillers in the Highlands of Scotland from grain, it has been found impoſſible to aſcertain from the books in the office, no accounts thereof having been kept, with the exception of the following four Diſtilleries, from 10th November 1807 to the prohibition of the Diſtillery from grain by ſtat. 48 Geo. III. c. 118.

Diſtillery.	Collection.	Buſhels of Malt, all from Bear, at 3*s.* $0\frac{1}{4}$*d* per Buſhel.	Gallons of Spirits 1 to 10 over Hydrometer Proof, produced,	Rate of Malt Duty per Gallon of Spirits, 1 to 10 over Hydrometer Proof.		
				£.	*s.*	*d.*
Aſſery	Caithneſs	2,293	2,106	—	3	$3\frac{11}{17}$
Braulbin	D°	2,214	1,976	—	3	$4\frac{1}{2}$
Inverſnaid	Glaſgow	5,744	6,876	—	2	$6\frac{7}{8}$
Portuachoible	D°	7,368	8,518	—	2	$7\frac{1}{4}$
	Total	17,619	19,476	—	2	$8\frac{3}{4}$

But the above cannot be depended on as a fair average of the Malt Duty on each gallon of Spirits in the Highlands of Scotland; and it is to be obſerved, that in one Collection a large proportion of unmalted grain is uſed in the Highland Diſtillery, ſo as nearly to approximate the rate of Malt Duty per gallon of Spirits to that in the Lowlands, in that particular Collection.

Amount of the Duty on a gallon of Lowland Spirits for home conſumption from Sugar, at the ſtrength of 1 to 10 over hydrometer proof, calculated according to the rates, proportions, and reſtrictions of the Act 48 Geo. III. c. 152.

Licence Duty £.162. per gallon of ſtill's content, for which 2,025 gallons of Spirits are allowed, inde for each gallon of ſpirits	£.	—	1 $7\frac{1}{5}$
Waſh Duty, $3\frac{1}{4}$ per gallon of waſh, 21 gallons of Spirits to be charged for each 100 gallons of waſh, inde for each gallon of Spirits		—	1 $3\frac{11}{25}$
Spirit Duty per gallon, not exceeding the above proportions		—	— 5
The Duties of Cuſtoms on Sugar uſed in the Diſtillation of Spirits, are directed by the 29th ſection of the above Act to be paid by the Commiſſioners of the Cuſtoms to the Commiſſioners of Exciſe, to be paid into the receipt of Exchequer as part of the Duties ariſing from the diſtillation of Spirits, computing in Scotland one hundred weight of Sugar for every $10\frac{1}{2}$ gallons of Spirits. The Duty on one cwt. of Sugar is 30*s.* of which 3*s.* ſtands ſuſpended by Treaſury warrant to 5th May 1809, leaving 27*s.* per cwt. inde for each gallon of Spirits, at the rate of 27*s.* per cwt.		—	2 $6\frac{6}{7}$
Total, per gallon of Spirits, 1 to 10 over hydrometer proof, where the above proportional quantities from ſtill and waſh are produced		—	5 $10\frac{8}{15}$

Amount

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Amount of the Duty on a gallon of Highland Spirits for home confumption, from Sugar, at the ſtrength of 1 to 10 over hydrometer proof, calculated according to the rates, proportions, and reſtrictions of the Act 48 Geo. III. c. 152.

	£.	s.	d.
Licence Duty £. 5. per gallon of ſtill's content, for which 75 gallons of Spirits are allowed, *inde* for each gallon of Spirits	—	1	4
Waſh Duty, 2*d*. per gallon of waſh, 21 gallons of Spirits to be charged for each 100 gallons of waſh, *inde* for each gallon of Spirits	—	—	$9\frac{11}{21}$
Spirit Duty per gallon, not exceeding the above proportions	—	—	5
Cuſtoms, Duties on Sugar, as in Lowlands	—	2	$6\frac{11}{21}$
Total per gallon of Spirits 1 to 10 over hydrometer proof, where the above proportional quantities from ſtill and waſh are produced	£. —	5	$1\frac{8}{21}$

N B. The Cuſtoms Duty on Sugar being payable to the Exciſe on all Spirits diſtilled in Great Britain, Spirits diſtilled in Scotland for exportation to England are included in the Certificate to the Commiſſioners of Cuſtoms in Scotland, of the Sugar uſed in diſtillation. There are no materials in the office for aſcertaining the rate of Malt Duty on Spirits diſtilled in Scotland for exportation to England previous to the prohibition of diſtillery from grain.

Exciſe-Office, Edinburgh, 12th April 1809.

Fred. Fothringham.
T. Wharton.
Jo. Stuart.

John Wood, Accomptant.
James Bruce, Accompt[t] General.
R. Wharton Duff, Compt.

N° 27.—An Account of the NAMES of the Entered CORN DISTILLERS in the Lowlands of Scotland, with the Number of the Gallons of the Stills licenſed to each, as the ſame ſtood on the 1ſt January 1808.

Names of Entered Corn Diſtillers in the Lowlands of Scotland, for Home Conſumption.	Place of Diſtillation.	Collection.	Number of Gallons of Still's Content, at 1ſt January 1808.
Brown, Gourlay and Company	Paiſley	Air	70
Menzies, Buchanan and Company	D°	D°	44
Daniel Macfarlane and Company	D°	D°	44
John Moubray and Company	Cambus	Fife	45
John Bald and Company	Carſebridge	D°	72
John Phelp	Dolls	D°	$72\frac{1}{2}$
John Stein	Kennetpans	D°	86
John White	Clackmannan	D°	46
Andrew and Charles Stein	Hattenburn	D°	50
Duncan Montgomerie and Company	Inverkeithing	D°	51
William Young and Company	Grange	D°	$56\frac{1}{2}$
Spears, Mitchell and Company	Kirkaldy	D°	$58\frac{3}{4}$
William Haig	Kincaple	D°	54
John Carnie and Company	Barrowfield	Glaſgow	46
William Aitchiſon	St. Clementswells	Haddington	100
Archibald Dunlop	Eaſt Linton	D°	64
Andrew Taylor	Weſtbarns	D°	47
George Maclagan and Company	Underwood	Linlithgow	$59\frac{1}{4}$
Cowie Diſtillery Company	Cowie	D°	$46\frac{3}{4}$
James Miller	Craigend	D°	51
John Caſſels	Kepp	D°	54
Adam Dawſon	Bunnytown	D°	45
John Glen	Mains	D°	44
John Stein	Canonmills	Edinburgh	188
James Haig	Sunbury	D°	131
John Haig	Leith	D°	121
			1,756 $\frac{3}{4}$

Exciſe-Office, Edinburgh, 2d May 1809.

Fred. Fothringham.
Sami Raſe.
James Jackſon.
T. Wharton.

John Wood, Accomptant.
James Bruce, Accompt[t] General.
R. Wharton Duff, Compt.

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N° 28.—An Account of the Names of the Entered DISTILLERS in Scotland, with the Number and Contents of their Stills respectively, working for Exportation to England, as the same stood at 5th January 1808.

Names of Entered Distillers in Scotland working for Exportation to England.	Place of Distillation.	Collection.	Number of Stills.	Gallons of Stills Content at 5th January 1808.
Robert Stein and Company - -	Kilbagie -	Fife - - -	4	18,522
James Haig - - - - - -	Lochrin - -	Edinburgh -	2	10,236

Excise-Office, Edinburgh, 5th May 1809.

Fred. Fothringham.
Samt Rose.
T. Wharton.

John Wood, Accomptant.
James Bruce, Accomptt General.
R. Wharton Duff, Comptr.

N° 29.—IRELAND.—A Return of the Number of Barrels of MALT upon which the Duty was paid in Ireland, in the Years ending 5th January 1807 and 1808 respectively.

	Barrels Malt Paid Duty.
Year ending 5th January - - - 1807 - - - - - - - -	717,232 8
D° - - - D° - - - - 1808 - - - - - - - -	604,561 9

May 4, 1809.

Sam. Hood,
Asst Examr Excise.

N° 30.—IRELAND.—A Return of the Total Number of Gallons of SPIRITS made by the legal and entered Stills in Ireland, for the years ending 5th January 1807 and 1808 respectively; distinguishing the Number of Gallons exported.

	Gallons made.	Gallons Exported.
Year ending 5th January - - - 1807 - - - - -	3,931,829	531,648
D° - - - D° - - - - 1808 - - - -	5,704,158	648,706

May 4, 1809.

Sam. Hood,
Asst Examr Excise.

N° 31.—A Return of the Number of Barrels of MALT used in the Breweries of Ireland in the years ending the 5th January 1807 and 1808 respectively.

Barrels of Malt used in Breweries in the year 1807.	Barrels of Malt used in Breweries in the year 1808.
380,706.	446,552.

Exr's-Office, 12th May 1809.

Returned by *Walter N. Byrne*, Acting Examiner.

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N° 32.—An Account of the Number of Gallons of SPIRITS, made in, and Exported from England to Ireland, from the Time of the Union to the preſent Time; diſtinguiſhing each Year.

	Gal'ons.
1801 - - -	Nil.
1802 - - -	—
1803 - - -	—
1804 - - -	—
1805 - - -	—
1806 - - -	—
1807 - - -	—
1808 - - -	2,393

Cuſtom-Houſe, London, 19th May 1809.

William Irving, Inſpector Gen.

N° 33.—The CONTENTS of the ſeveral Licenſed STILLS uſed in England for the making of SPIRITS.

	Contents of each Still	Total Number of Gallons.
Michael Caſtle, Briſtol - - -	7,964 3,875 1,991	
		13,830
Will[m] Bawtree, Colcheſter - -	1,334 617	
		1,951
Sam[l] Bawtree, Colcheſter - -	515 73 273 339	
		1,200
Cha[s] Smith and Co. Bromley -	18,501 5,187 2,015	
		25,703
Philip Metcalfe & Co. Bromley -	8,705 2,436 8,527 2,551 2,444 281	
		24,944
Will[m] Booth, Stanſtead - - -	8,384 2,108	
		10,492
John Evans, Hertford - - -	180 68	
		248
Geo. Biſhop & Co. Maidſtone -	5,074 1,390 1,802 1,158	
		9,424
Carried forward - - - -	- - -	87,752

	Contents of each Still.	Total Number of Gallons.
Brought forward - - -	- - -	87,792
John Brenchley, Maidſtone - -	559 380	
		939
John Hodgſon & Co. Batterſea -	6,532 3,591	
		10,123
Joſeph Benwell & Co. Batterſea	6,899 7,001 4,423	
		18,323
Will[m] Leader & Co. Batterſea -	6,477 6,196 4,514 3,007	
		20,194
Tho[s] Smith & Co. Brentford -	5,983 5,938 4,028	
		15,949
John Williams, Worceſter - -	3,397 1,401	
		4,798
Tho[s] Valentine Cooke & Co. Chelſea - - - - - - -	6,709 2,000	
		8,709
Sam[l] Davey Liptrap & Co. Whitechapel - - - - - - -	6,835 3,090	
		9,925
46 Stills uſed in England.—Contents - -		176,752

Exciſe-Office, London, 27th May 1809.

J. Kemp, Accomp[t] Gen[l].

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N° 34.—A Return of the Number of Quarters of MALT upon which the Duty was paid in England, in the Years ending the 5th January 1807 and 5th January 1808, reſpectively.

		Quarters of Malt.	Buſhels.
Years ending 5th January - -	1807 -	3,446,177	3
	1808 -	2,989,095	1 ¼
		6,435,272	4 ¼

Exciſe Office, London, 27th May 1809.

C. Rix,
Gen[l] Accomp[t].

N° 35.—A Return of the Number of Quarters of MALT uſed in the Brewery of England, in the Years ending the 5th January 1807 & 1808, reſpectively.

		Number of QUARTERS of Malt.
Years ending the 5th January - - -	1807 -	2,230,940
	1808 -	2,191,663

N. B. The above Quantities are the reſult of the neareſt calculation the reſpective Surveying Officers can make of the Quantities of Malt uſed in the making a given quantity of Strong and Table Beer; but they have no means of aſcertaining the exact quantities of Malt ſo uſed.

Exciſe Office, London, 27th May 1809.

J. Kemp,
Accomp[t] Gen[l].

N° 36.—A Return of the Total Number of Gallons of SPIRITS made by the legal and entered Stills in England, for the Years ending the 5th January 1807 and 1808, reſpectively; diſtinguiſhing the number of Gallons exported.

		Number of Gallons made.	Number of Gallons exported.
Year ending 5th January - -	1807 -	3,730,004	81,380
	1808 -	3,759,408	81,054

N. B. The above quantities of Spirits made are the Quantities allowed by Law to be made from the reſpective Quantities of Waſh, of the ſtrength of 1 to 10 over proof.

Exciſe Office, London, 27th May 1809.

J. Hodgson,
Gen[l] Acco[t].

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N° 37.—SCOTLAND. An Account of the Number of Gallons of SPIRITS made in, and exported from Scotland to Ireland, from the time of the Union (1ſt January 1801) to the preſent time; diſtinguiſhing each Year.

	Gallons of Spirits of the Strength of 1 to 10 over Hydrometer proof.
From 1ſt January 1801 to 1ſt January 1802	—
— — D° — — 1802 — — D° — — 1803	—
— — D° — — 1803 — — D° — — 1804	—
— — D° — — 1804 — — D° — — 1805	—
— — D° — — 1805 — — D° — — 1806	—
— — D° — — 1806 — — D° — — 1807	12,771
— — D° — — 1807 — — D° — — 1808	115,723
— — D° — — 1808 — — D° — — 1809	401,704
— — D° — — 1809 to this date	35,824
	566,022

Exciſe-Office, Edinburgh, 31ſt May 1809.

Fred. Fothringham.
Saml Roſe.
James Jackſon.

Aw. Turnbull, Clerk for Debentures.
Jo. Blackader, Accomp^t Genl.
R. Wharton Duff, Compt.

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